

SMITH COUNTY, TEXAS

FY2014 Adopted Budget



"Serving today & building for tomorrow"



SMITH COUNTY, TEXAS

Adopted Budget Fiscal Year 2013-2014



This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,058,986, which is a 2.45% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$579,274.

The members of the Smith County Commissioners Court voted on the adoption of the 2014 budget on August 27, 2013. Record vote for the adoption of the budget is:

County Judge Joel Baker	Aye
Commissioner Pct. #1, Jeff Warr	Aye
Commissioner Pct. #2, Cary Nix	Aye
Commissioner Pct. #3, Terry Phillips	Aye
Commissioner Pct. #4, JoAnn Hampton	Aye

	FY2013	FY2014
Property Tax Rate	0.323564	0.323564
Effective Tax Rate	0.323564	0.321489
Effective M&O Rate	0.323564	0.321489
Rollback Tax Rate	0.357680	0.355594
Debt Rate	0.035963	0.035212
Total Debt Obligations	\$36,825,000	\$33,585,000

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Smith County
Texas**

For the Fiscal Year Beginning

October 1, 2012

Christopher P. Morill *Jeffrey R. Egan*

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Smith County, Texas for the Annual Budget beginning October 1, 2012. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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Table of Contents

	Page
Budget Message	1
Introduction	7
Texas County Government & Smith County Profile	8
Budget Process	16
Calendar of Events	19
Smith County Roadmap	21
Financial Policies, Processes, and Governance	
Budget Accounting, Auditing, Cash Management, Capital Assets	26
Capital Improvement Project Policies	29
Debt Management Policies	31
Financial Summary Section	
Fund Overview	32
Financial Summaries Overview	34
Revenue Highlights	35
Expenditure Highlights	37
Fund Summary - Operating Funds	39
Fund Summary – Special Revenue Funds	41
Property Tax Information	42
Personnel Information	45
Capital Projects	47
Capital Leases	54
Revenue/Expenditure Graphs	56
Consolidated Summary	57
Reserve Ratio Recapitulation	58
Adopted Budget Recapitulation (Service Type)	59
Adopted Budget Recapitulation (Category)	60
Fund Summary – Debt Service Funds	61
Budget Detail Section	
Departmental Index	62
Revenue Comparison	63
Revenues	64
Expenditure Comparison	72
Departmental Detail	74
County Officials	146
Glossary	148

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County of Smith
The Office of the Smith County Judge
Smith County Annex Building
Tyler, Texas 75702

Phone: (903) 590-4600

Judge Joel Baker

Fax: (903) 590-4615

Date: October 1, 2013

To: All Elected and Appointed Officials, Department Heads, Employees, and Constituents

Respectfully, I submit the FY2014 Smith County Budget as adopted. This document is a compilation of many hours of projection and planning by the Commissioners Court and all elected and appointed officials in consideration of the many services Smith County is responsible for delivering to its citizens. The financial decisions contained within this document are intended to be representative of the county as a whole and not the individual recommendations of any one member of the governing body.

THE BUDGET IN BRIEF

The FY14 Adopted Budget was developed in context with the financial policies and business plan adopted by the Smith County Commissioners Court which can be found in this document. Revenues for all appropriable funds total \$74,993,286, representing an approximate 1.68% increase from the fiscal year (FY) 2013 Revised Budget. Revenue from sales tax is expected to increase slightly from the FY13 amount. Interest earnings and the overall collections of fines and fees are showing signs of stabilization and are projected to remain about the same as in FY12.

The budget appropriates \$86,417,621 toward operating, capital, and debt service expenditures with \$10,247,400 of those appropriations being used for capital improvement projects and the acquisition of a new judicial software system. Ongoing general fund expenditures are appropriated at less than anticipated revenue for the fiscal year in compliance with the General Fund Reserve Policy adopted by the Commissioners Court. Excess funds are being appropriated according to the policy for the purchase of the aforementioned software and to exercise a lease buyout option for the 911 Dispatch Center building. Total employment for Smith County for 2014 is budgeted at 784 full time employees, an increase of eleven from FY13. Ten of the new positions have been included in the jail budget to prepare for the opening of the new jail addition at the end of the fiscal year.

In 2010, Smith County ranked as the 20th lowest tax rate of the 254 Texas counties. The FY14 Adopted Budget includes no change to the tax rate from the current tax rate. Even with the reality of current economic challenges, we are presenting taxpayers with a budget that is structured against the existing Smith County tax rate of .323564 or 32.3564 cents per \$100 of assessed property value.

With the general fund expenditure budget increase for the County projected to be 3.77% from FY2013 to meet our current service demands, County officials are again called on to continue managing under a tight level of budget restraint. They have been diligent in their efforts to reduce spending while seeking innovative ways to improve the delivery of necessary services, and we must continue these efforts to be mindful of costs and attentive to the needs of the citizenry. Following are issues and priorities that have been influential in the decision making process and the preparation of this document.

EXECUTIVE SUMMARY

The executive summary is prepared as a general overview to the FY14 Adopted Budget and provides a glimpse of the short-term and long-term issues that affect the financial picture of Smith County.

SHORT TERM ISSUES

Issues currently being addressed and/or those carrying into the next fiscal year

ECONOMIC CONDITIONS – Economic uncertainties have plagued the nation since 2009 and continue to be an issue of concern in 2014 for Smith County. Although Smith County has been spared many of the hardships that have occurred in other areas, we are continuing to experience some downsizing or relocation among a few major employers which can reduce our sales tax revenue. We understand that the difficult decisions that we made in recent years have resulted in some delayed program enhancement and planning modifications. Yet with the FY14 Adopted Budget we continue to exercise a conservative approach to non-mandated funding issues.

The FY14 Budget was prepared in a conservative manner with an emphasis on maintaining current services and rebuilding reserves. As economic conditions and revenue shortfalls begin to stabilize, Smith County will continue its effort to align the demands with the resources available. The cost of unfunded mandates creates a special hardship on the county budget to meet the demands of certain programs while adhering to the funds that are available to support the need. Although the county is mandated by the state to provide sufficient funding in certain areas, we must look for more efficient ways to deal with these matters.

JAIL OVERCROWDING – In 2004, Smith County was issued a remedial order by the Texas Commission on Jail Standards for overcrowded conditions in the Smith County Jail. Smith County currently has three facilities used to house inmates. The central jail was constructed in 1986 with 106,000 sq. ft. and a capacity of 276 inmates. The Low Risk Facility was constructed in 1989 with a medium risk addition in 1994. This facility will accommodate 432 inmates. The county also houses 47 trusty inmates on the 5th floor of the Smith County Courthouse. The three facilities provide the county with a maximum capacity of 755 inmates. In 2010, the county's

average inmate population was 821. Inmates in excess of the county's capacity of 755 are transferred to other counties in order to comply with the remedial order.

We have been fortunate for much of FY2013 to have had fewer inmates transferred to out-of-county jail facilities which has resulted in reduced spending. However, the out-of-county inmate count has gone from a low of 21 in January, 2013, to in excess of 100 in the latter months of the fiscal year. Controlling costs in this area will take a renewed commitment to reduce the out-of-county count with the help of the Criminal Justice Coordinating Committee. All elected officials and county employees are urged to work together in this effort.

ALTERNATIVE INCARCERATION CENTER PROGRAM – The Alternative Incarceration Center (AIC) Program was a proposal that was presented as a pilot program in the FY07 Budget to help reduce the jail overcrowding problem. The program consists of a day reporting center which will focus on offenders who would not otherwise have been placed on probation. These offenders may be admitted into the Alternative Incarceration Center if they acknowledge their guilt and plead guilty, are evaluated by the program screening officer to be appropriate for entry into the program, are approved by the District Attorney's office for entry, and are approved by the assigned judge to be placed on a special probation with assignment to the day reporting center program.

The program goal is to reduce the Smith County jail population, protect the public by intensive supervision through a day reporting program, provide extraordinary efforts to place these offenders into paying jobs, promote public safety through special rehabilitation services available to these offenders, and enhance the reintegration of reformed offenders back into society.

The FY14 Adopted Budget includes funding to continue the program; however, the funding level is slightly less than the FY13 level. It is important that we analyze and determine the cost-effectiveness of the AIC program to determine whether such programs should be modified or discontinued. While the AIC program has shown some success in reducing jail population since its inception, it now supervises a relatively small number of participants, only a marginal number of whom are supervised as a result of a criminal case. The vast majority are being supervised due to non-payment of child support. The annual cost of the program and the reduction in criminal participants demands a review of this program.

SMITH COUNTY JAIL FACILITY – After several failed bond attempts, Smith County officials' efforts to fund an expansion of the Smith County Jail Facility as mandated by the remedial order of the Texas Commission on Jail Standards (mentioned earlier), were rewarded when voters passed a successful bond proposal in 2011. The \$33M expansion package addresses needs at both the Low Risk Facility for kitchen expansion and video visitation and the Central Jail bed expansion. The Low Risk Facility remodel was completed in 2013. Work on the Central Jail project is continuing with completion projected for late 2014.

As the county prepares for changes associated with the jail project, including a larger in-house inmate population, budget was allocated in FY2014 for adding ten (10) detention officers. However, it is the hope of the commissioners court that the majority of inmates at the central jail facility can be transitioned into the new jail addition where they can be managed with direct supervision. Direct supervision allows for a more efficient detention officer to inmate ratio of 1:48 versus the current indirect supervision with a ratio of one officer to fewer than 10 inmates.

This change should reduce the need for additional detention officers and translate to decreased jail operating expenses.

WORKFORCE – The FY14 Adopted Budget includes a cost of living increase of 1.5% to the adopted salary plan for non-entry level positions. The workforce will increase by eleven in FY14 with ten new entry jailer positions being added for the new jail, as stated above.

With the overall departmental headcount maintained at FY13 levels, Smith County will continue to deliver quality and timely service in response to citizens' needs. Officials and staff members are mindful of rising costs that can impact service levels and processes. Focus will continue to be on "Striving for Excellence" and doing things right the first time, so that citizens, employees, and budget are not negatively impacted by the need for repeat or do-over work.

FRINGE BENEFITS – Fringe benefits have increased by approximately 8% from FY13. The federal extension of unemployment benefits paid to workers laid off during the reconstruction phase is the primary cost driver in the increase followed by a slight increase in the retirement funding contribution rate. Smith County maintains a partially self-insured health insurance program for employees and qualified retirees. Premium rates have not increased with the FY14 Adopted Budget for the employer or the employee.

Smith County is blessed with experienced and dedicated employees who strive for excellence in serving our citizens. However, despite the county's efforts to retain and attract the best employees, Smith County has experienced a costly "turnover trend" over the past several years. In an effort to reduce the exit of trained and skilled employees, the FY2014 Adopted Budget provides (1) an increase in the county's retirement match from 100% to 125%; (2) an increase in employee longevity pay; and (3) a cost of living adjustment of 1.5% to non-entry level employees. Additionally, elected officials will receive a salary adjustment based on a review of similar Texas counties, with the exception of the commissioners and county judge, who will receive no increase.

CAPITAL IMPROVEMENT PLAN –Smith County adopted a Five Year Capital Improvement Plan in 2011 as the first step in planning for facilities and infrastructure needs in future years. The FY14 Budget continues as a funding source for approved projects. Through careful financial planning in recent years, we have built a stronger fund balance which will allow the county to make two major capital expenditures in FY2014 without any financing arrangement.

The county's judicial software package, developed 30 years ago, has been in use by the county for over 15 years and will no longer be supported by the developer. This software must be replaced. Through the work of a stakeholder committee, an alternative package will be identified and introduced to the county in FY2014. Additionally, for several years the county has had a lease purchase agreement in place for the Emergency Operations Center which houses the Sheriff's Patrol Division, the county Fire Marshal's office, and the Office of Emergency Management. The county plans to finalize the purchase of that property at a considerable savings. The commitment to the general fund reserve policy has provided the means for these acquisitions to be made from the county's "savings account," thereby eliminating the need for costly tax increases or any issuance of debt.

CORE FUNCTIONS EMPHASIZED – The FY2014 budget places a renewed emphasis on the core functions and mission of Smith County. There is an increase in funding for materials for the Road and Bridge department to transition the county from primarily a “maintenance mode” (which was necessitated by economic hardships of recent years) to more road reconstruction. By continuing Pay As You Go (PAYGO) projects, the County will continue to address facilities and infrastructure needs with no increased tax burden to its citizens, resulting in improvements that will benefit our citizens and employees. The FY14 Adopted Budget contains no expansion of functions outside the county’s core mission/responsibility.

LONG TERM ISSUES

Issues facing the county beyond FY14

TRANSPORTATION – In 2005, Smith County joined with neighboring Gregg County to form the North East Texas Regional Mobility Authority (NET RMA) to assist the local economies in providing planning and funding for needed transportation projects to relieve congestion and improve mobility. Of the twelve counties now served by the NET RMA, Smith County is the largest both in population and in land size and is a transportation hub for the East Texas region. The North East Texas Regional Mobility Authority has partnered with the Texas Department of Transportation on funding and design plans for NET RMA’s top project which is the construction of Toll 49, a major transportation corridor that will connect Smith County with points east. With several segments completed and available for public use, the project continues to move forward as planning for future segments is on-going.

ENVIRONMENTAL ISSUES – Within the 932 square miles of Smith County, there are areas of unsightly debris and litter which the Commissioners Court felt a need to address. The court took action in 2003 to begin the process to remediate these unsightly areas for the beautification of the county, as well as the health and safety of the residents by applying and receiving a three year grant from the East Texas Council of Governments for a litter abatement program. Later that year, the Texas Legislature revised the Litter Abatement Act to encompass all environmental crimes. Additionally, in February, 2006, the Smith County Commissioners Court adopted a resolution under state law concerning public nuisance properties which enabled the environmental crimes unit to go onto a property and remove by demolition, dilapidated houses that are eyesores and/or dangerous structures. The FY14 Adopted Budget includes continued funding to address ongoing environmental issues.

SMITH COUNTY ROAD & BRIDGE INFRASTRUCTURE – The Smith County Commissioners Court has committed to improving the quality and maintenance of the county adopted roads through a proactive approach to customer service. The FY14 Adopted Budget provides funding to continue the philosophy of focusing on better maintenance that began in FY11 while it also appropriates additional funding to transition back into more road reconstruction and resurfacing projects.

ENERGY – Increased energy costs have had a substantial impact on the county budget and the economic wealth of the entire community. To address these rising costs, the county has entered into a 10 year performance contract with Johnson Controls to redefine the energy consumption by replacing outdated lighting and HVAC systems and installing automated facility management

systems. The cumulative cash flow savings projections for Smith County are estimated at \$76,692.

Smith County has also reevaluated the grade of gasoline used in road equipment and installed automated systems for fuel accountability. A fuel island has been upgraded at the Road and Bridge yard to allow all county vehicles regulated access to fuel that the County has purchased through bulk fuel pricing. An additional fuel island was installed at the Sheriff's office patrol command center that also serves as backup resources.

TECHNOLOGY – Technology advances will continue to be a priority in an effort to provide our users and citizen community with the most efficient and effective means of service delivery.

SMITH COUNTY FACILITIES – Smith County owns many buildings throughout the county, including the Courthouse, Courthouse Annex, jails, and various satellite offices. The maintenance and upkeep of the buildings has become a priority in an effort to identify and improve any unsightly or inefficient areas. The Commissioners Court holds regular facility meetings to set building priorities and monitor current projects. The county established a Facilities Improvement Fund to prepare for needed repairs and/or replacements without putting a burden on funds necessary for daily operations. In the FY14 budget, the county will continue to dedicate -one cent (1¢) of the maintenance and operations portion of the tax rate to this fund.

The FY14 Adopted Budget represents a balanced budget and demonstrates the teamwork displayed by the members of the Commissioners Court, officials, employees, and citizens in this extensive and complex budgeting process. Smith County has furthered the aggressive approach to prudent financial management practices by continually analyzing operating costs and encouraging departmental efficiencies. I offer my sincere thanks to all elected and appointed officials and their capable staff members for their cooperative spirit and responsive approach during the FY14 budget process.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Joel Baker". The signature is fluid and cursive, with a long horizontal stroke at the end.

Smith County Judge



OVERVIEW

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INTRODUCTION

The Smith County Budget document consists of a budget message, an introduction section, a community profile, budget process section, business policy section, departmental budget section, department officials section, and a glossary.

The Budget Message and Executive Summary is submitted by the County Judge who is the budget officer of Smith County. The purpose of this message is to highlight the issues and priorities that were the driving force behind decisions reflected in this document.

The community profile section of this document includes some interesting statistical and historical data about Smith County.

The budget process section provides insight into the various processes in the complete “budget cycle”, including budgetary controls, and tracking of actual costs against the adopted budget. Also included is the calendar of significant events in the preparation of the FY14 budget.

The Policy Section includes the Smith County “Roadmap”, which details the adopted business plan with priorities, goals, and objectives set forth by the Smith County Commissioners Court to guide in the operating decisions and practices of the county. Also included in this section are other county financial policies and guidelines.

The Financial Summary Section includes a fund overview, fund summaries, financial charts & graphs, and comparative revenues and appropriations. This section also includes property tax information, debt service, and personnel levels.

The Budget Detail Section includes departmental allocations for the FY14 budget, along with departmental goals, achievements, and descriptions of duties.

The last sections of this document are listings of county officials and a glossary of frequently used terms.

Texas County Government

The statutory duties and responsibilities of county officials in Texas are numerous. County Government's principal focus is on the judicial system, health and social service delivery, law enforcement, and road construction. In Texas, counties have no ordinance-making powers other than those explicitly granted by state law.

Texas has 254 counties with similar organization features: a governing body (the Commissioners Court) consisting of one member elected at large (the County Judge) and four Commissioners elected by precincts. The County Judge is both presiding officer of the Commissioners Court and judge of the County Court and is named for his or her actual judicial responsibility.

The Commissioners Court serves as both the legislative and executive branch of county government, and has budgetary authority over virtually all county departments, including those headed by other elected officials.

In Texas county government, there is not a hierarchy level for elected county officials, as all elected officials answer directly to the voters. The Commissioners Court authority over county offices, including elected offices, is limited to its authority to approve and disapprove the budgeted funds appropriated for each department's activity.

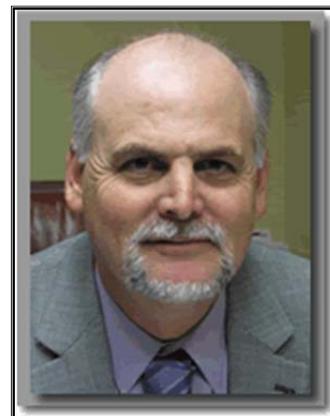
Elected offices created by the Texas Constitution include County Judge, Commissioner, Constable, County Clerk, District Attorney, District Clerk, Justice of the Peace, Sheriff, Tax Assessor/Collector, and Treasurer. These officers are elected at large with the exception of the Commissioners, Constables, and Justices of the Peace, which are elected by individual precincts.

Offices created by legislative act include State District Judges, County Courts at Law, County Auditor, County Purchasing Agent, County Engineer, Community Supervision and Corrections, and Juvenile Probation. The State District Judges and the County Court at Law Judges are elected at large. The remaining officials are appointed by various boards. A Smith County Organization chart is located on page 10.

SMITH COUNTY COMMISSIONERS COURT



Jeff Warr
Commissioner, Pct. #1



Cary Nix
Commissioner, Pct. #2



Joel Baker
Smith County Judge

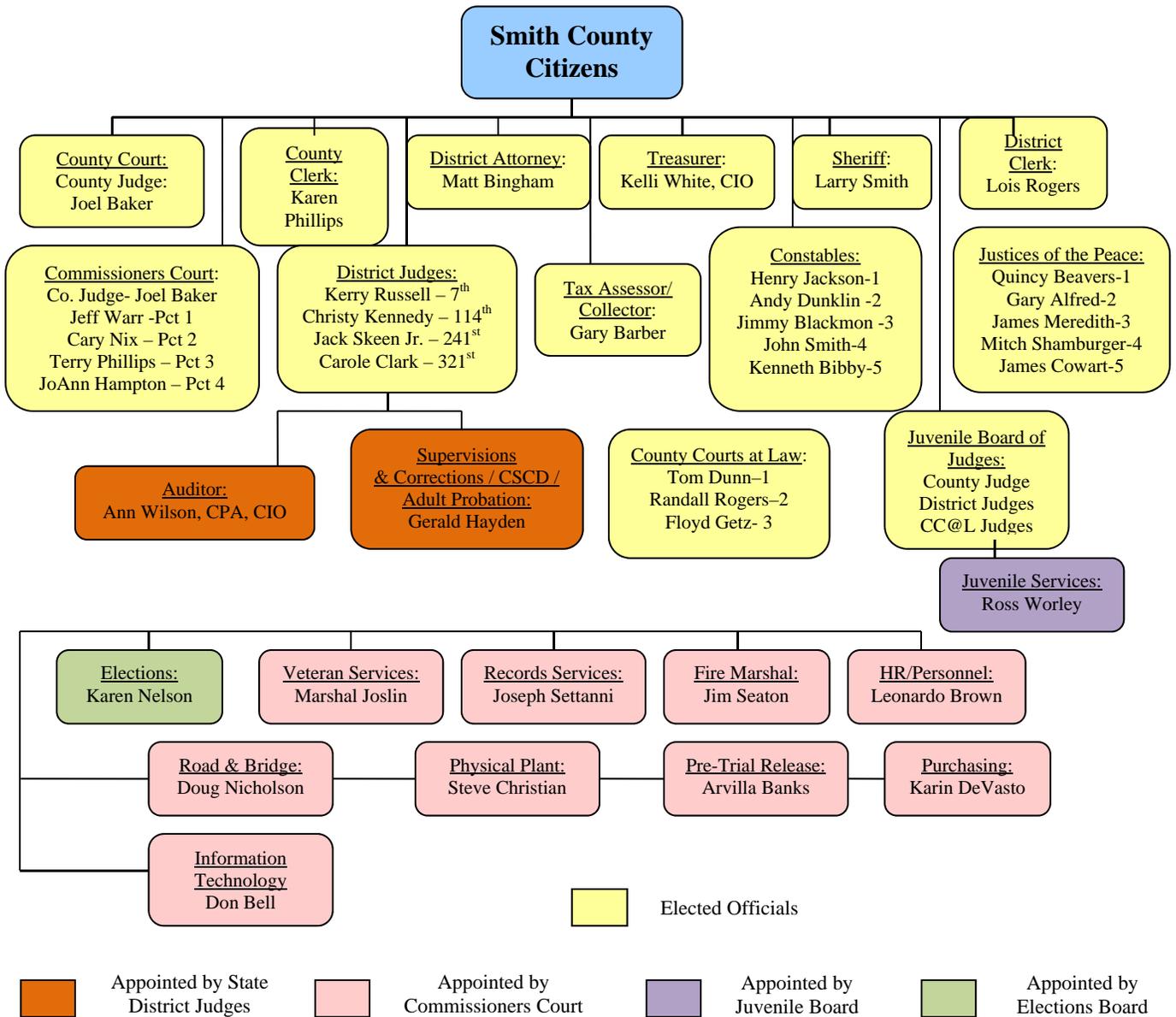


Terry Phillips
Commissioner, Pct. #3



Jo Ann Hampton
Commissioner, Pct. #4

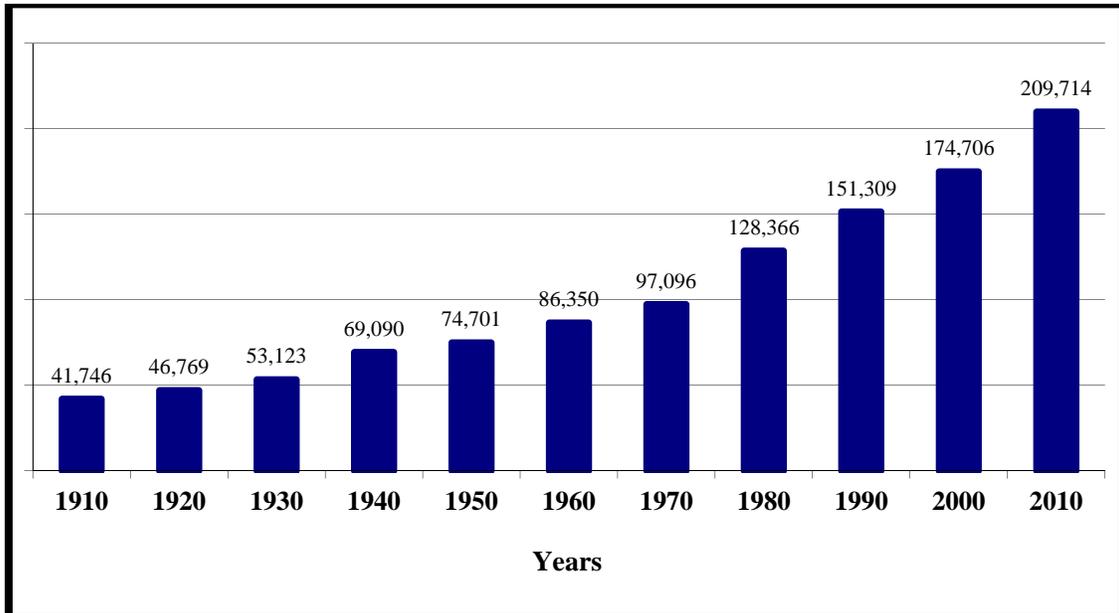
Smith County Organizational Chart



SMITH COUNTY PROFILE

With a population of 209,714, Smith County is located 90 miles east of Dallas/Fort Worth, 90 miles west of Shreveport, La., and less than 200 miles north of Houston and consists of 932 square miles. The City of Tyler is the county seat and the county's largest incorporated area with an estimated population of 101,106. Smith County also includes the Cities of Lindale, Whitehouse, Arp, Troup, Bullard, Winona, New Chapel Hill, Noonday, Overton, Tyler and Hide-a-way Lake.

Smith County Population Trends



County services and responsibilities include:

- Building and maintaining county roads
- Operating the judicial system
- Registering voters and holding elections
- Maintaining public records
- Providing law enforcement
- Building and operating jails
- Office of Emergency Management
- Coordination and support of volunteer fire department network
- Collection of property and sales taxes
- Providing health and social services to the indigent
- Veterans services

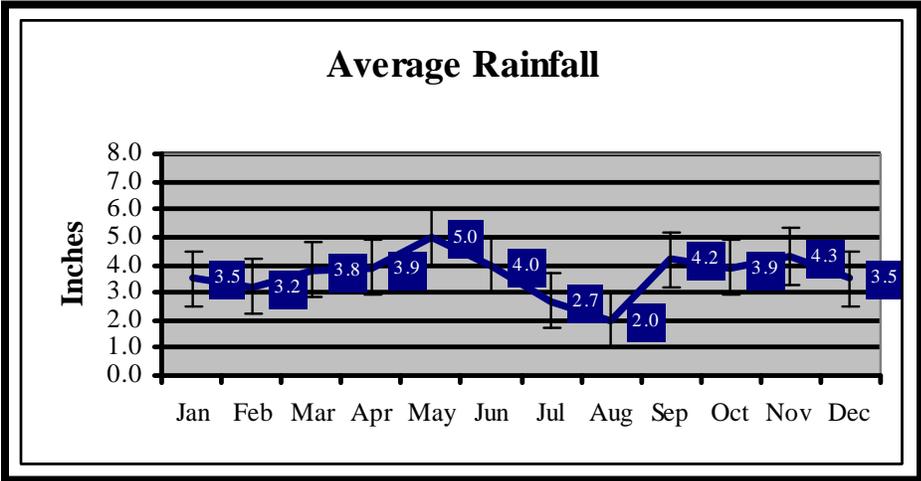
Smith County Statistics & Demographics:



2010 Census Population: 209,714
 Median household income: \$46,127
 Racial Composition:
 White – 62.1%
 Hispanic – 17.2%
 Black – 17.9%
 Other - 2.8%

Source: U.S. Census

Seasonal Averages		
	<i>High</i>	<i>Low</i>
January	57°	36°
April	78°	55°
July	94°	71°
October	80°	56°



Top Employers

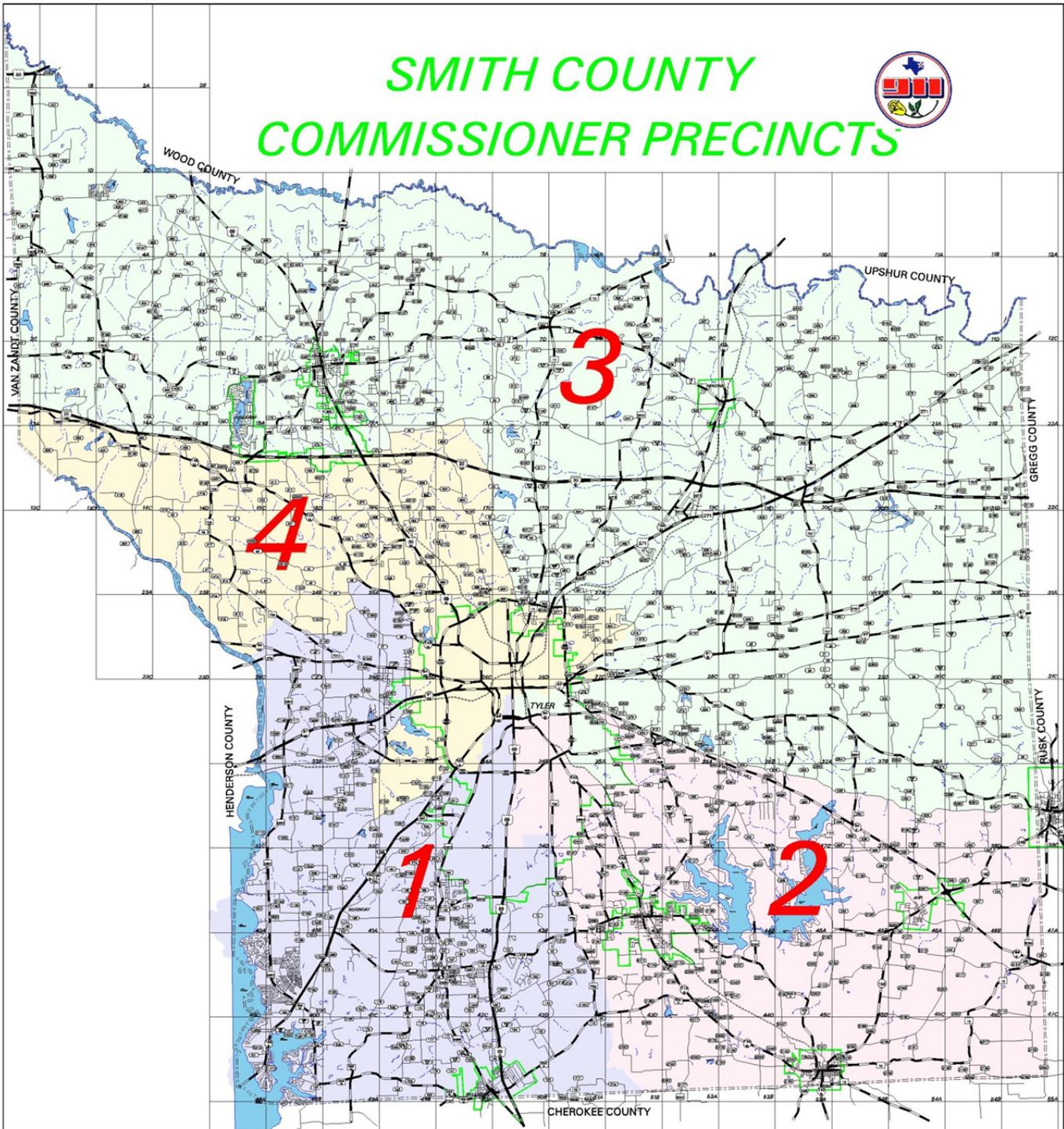
Employer	Product/Service	Employees
Trinity Mother Francis	Medical Care	4,000
East Texas Medical Center	Medical Care	3,238
Brookshire Grocery Company	Grocery Distribution	2,522
Tyler Independent School District	Education	2,449
Walmart	Retail	1,711
Trane Company	Air Conditioning Units	1,500
Suddenlink	Cable, Internet & Phone Services	1,500
The University of Texas at Tyler	Education	1,094
UT Health Center at Tyler	Medical Care/Research	865
Tyler Junior College	Education	811
Smith County	Government	776
City of Tyler	Government	760
Target Distribution Center	Retail Distribution	700
Southside Bank	Banking Services	631
John Soules Foods	USDA Meat Processing	485
Tyler Pipe	Cast Iron Pipe, Iron Fittings	483
Carrier Corporation	Air Conditioning Units	349
CB&I	Engineering Contracting	260

Source: Tyler Economic Development Council

Top 10 Taxpayers

Name of Taxpayer	Nature of Property	Assessed Valuation	% of Net Valuable
Delek Refining	Refinery	\$258,802,983	1.88%
Brookshire Grocery Co.	Grocery Wholesaler/Retailer	\$144,461,281	1.05%
Oncor Electric Delivery Co.	Utility	\$135,177,587	0.98%
Dayton Hudson/Target	Retail	\$108,292,642	0.79%
Trane-American Standard	Manufacturer	\$101,996,689	0.74%
Walmart/Sam's East	Wholesaler/Retailer	\$84,729,203	0.61%
Genecov Investment Group	Financial	\$81,260,967	0.59%
Linn Operating, Inc.	Oil & Gas Production	\$51,448,891	0.37%
Cebridge Acquisitions	Cable	\$49,206,392	0.36%
Vess Oil Corporation	Oil & Gas Production	\$44,724,735	0.32%

SMITH COUNTY COMMISSIONER PRECINCTS



- COUNTY ROAD
- INTERSTATE HIGHWAYS
- STATE HIGHWAYS
- COM 1
- COM 2
- COM 3
- COM 4
- PAV ROADS
- LOOP OR SPUR
- US HIGHWAYS

SCALE 1" = 500'
0 1 2 3 4 5 MILES

Smith County 9-1-1 District
March 2003
WARNING!! This document contains errors, no warranty of accuracy or fitness for a specific use is expressed or implied.

The colored and numbered areas above represent the four commissioner precincts in Smith County. The precinct lines were determined based on the 2000 U.S. Census figures with each precinct having the same number of residents, as required by law.

History of Smith County

The forced removal of the Indians from East Texas in 1839 opened the area for Anglo settlement. At first, a few entrepreneurs moved in to take over the numerous salines, or salt works, formerly operated by the Indians. Later, settlers began clearing farms during the last years of the Republic of Texas, when the entire area comprised part of Nacogdoches County. Smith County was one of several new counties formed by the new Texas State Legislature in April of 1846. The new county was named for General James Smith, who came to Texas in 1816, fought for Texas' independence and served during the Indian Wars. Five commissioners, John Dewberry, William B. Duncan, James C. Hill, John Loller and Elisha Lott, were appointed by the Texas Legislature to select the boundaries of Smith County.

The Texas State Legislature required county seats be located within three miles of the geographical center of the new counties. The commissioners selected three hundred acres on a hilltop near the center of Smith County as the new county seat. The county seat of Tyler was named after President John Tyler.

Smith County has 932 square miles, 1,178 miles of county roads, 11 incorporated cities, 18 taxing entities, and approx. 700 county employees. Smith County government is composed of 48 departments, including 26 headed by elected officials, the County Auditor appointed by the District Judges, and 11 appointees by the Commissioners Court.

Smith County Courthouse
1910—1955



The three story stone courthouse was designed by C. H. Paige and was replaced when governmental services needed additional space. The Statue of Justice that stood 165 feet above the town square is on display at the Carnegie History Center, Payne Auditorium in Tyler, Texas.

BUDGET PROCESS

The FY14 Adopted Budget covers a twelve month period beginning October 1, 2013 through September 30, 2014. The purpose of the budget preparation process is to develop a work program and financial plan for Smith County. The goal is to produce a budget document that clearly states which services and functions will be provided with the resources available as follows:

The budget document should be clearly understandable by the taxpayers and citizens at large and should be a policy document which defines issues in such a manner that the Commissioners Court can make sound business decisions regarding county programs and finances. The Commissioners Court must be given enough information to make funding choices between alternative programs and priorities.

The budget document should provide offices and departments with a work program enabling them to carry out their missions. Furthermore, it provides the County Judge, who is the budget officer, and the County Auditor with a financial plan with which to assure the county lives within its financial means.

Finally the budget should serve as an important reference document that provides extensive information on the nature and scope of county operations and services.

Phase I: Departmental Requests – During this phase of the budget cycle, departments are given the opportunity to request funding for the next year's operation. This phase is divided into requests for the current level of service (baseline budget), requests for capital outlay (Schedule A), and requests for Program Changes (Schedule B).

Baseline Budget – The baseline budget is defined as the level of service currently being provided by the department and should be affected only by workload volumes and inflationary pressures.

Budget Criteria for Review of the Baseline Budget - The first step in analyzing a department's budget submission is to review the department's current baseline budget and make any needed recommendations for modifications to the base in accordance with the following criteria:

1. **Workload Decrease:** If a department has had a workload decrease (including efficiencies created by technological improvements), or some other programmatic change which has resulted in a lower demand for service, then budget reductions may be recommended to reflect this decrease.
2. **Changing Circumstance:** If circumstances have changed in the community or in the customer base which no longer justifies the continuation of a department's program at its current level, then budget reductions may be recommended to reflect this change.
3. **Revenue Shortfalls:** If a past program was fully or partially funded based on an expectation of additional revenue and that revenue has not materialized or continued as expected, then budget reductions may be recommended to bring expenses in line with actual revenue.

4. Decrease in Non-General Fund Revenue: If a program was fully or partially funded by Non-General Fund revenue and that revenue has been reduced or eliminated, the increase to the General Fund will be evaluated as a Program Change.

Program Change Requests - Given the increased costs of overall operating expenses and the impact of those expenses on the County's overall available funds, program changes that produce savings are looked on more favorably than those that increase costs.

Program Change Requests refer to requests to change the level of service or method of operation. Generally, Program Change Requests are for positions, equipment and associated supplies and contractual services necessary to support a new or expanded program. Program Change Requests may, however, take the form of program reductions or elimination.

Phase II: Budget and Management Division Review - During this phase of the process, the County Judge and the County Auditor conduct a review of departmental requests. Also during this time, the Commissioners Court will receive revenue estimates and fund balance projections from the County Auditor. These estimates and projections, as well as tax roll information from the Smith County Appraisal District and the Tax Assessor/Collector, will be used to formulate budget balancing strategies.

The Auditor will receive input from the County Judge and the Commissioners Court in terms of their priorities at the initiation of the review phase. The County Judge and the County Auditor will present the Commissioners Court with preliminary revenue estimates and a summary of departmental requests. This information will form the basis for a priority setting session of the Commissioners Court.

Once the final tax roll is received and the effective tax rate has been calculated, the

Commissioners Court will again be informed on the status of the budget. The Commissioners Court will again give direction relating to any possible tax rate increase or decrease.

Prior to the finalization of the budget, each office is informed of the recommended level of funding for their department. Any disagreement may be appealed by the office or department to the Commissioners Court during the next phase of the process. The County Judge and the Auditor will provide the Commissioners Court with a balanced budget in the Proposed Budget document.

Phase III: Commissioners Court Deliberations – The Commissioners Court will hold budget hearings in accordance with the budget calendar. Department officials and outside entities will have the opportunity to meet with the court on these dates or any revisions of these dates.

Phase IV: Adoption of the Budget – After the Commissioners court completes its deliberations and holds the public hearing(s) on the proposed budget, the court will vote to adopt the budget. The Commissioners Court may make any changes to the proposed budget it deems necessary prior to the adoption.

Phase V: Implementation of the Adopted Budget – Upon adoption by the Commissioners Court, a copy will be filed with the County Clerk. The County Auditor will continue to be responsible for the financial accounts of the county and the preparation of the monthly budget statements to be used by the departments in monitoring their budgets.

Basis of Accounting - The county complies with Generally Accepted Accounting Principles (GAAP) and applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The modified accrual basis of accounting is used. Under this method, revenues are recognized when they become measurable and available. Measurable means the amount of the transaction can be determined, and available means the amount is collectible within the current period. Expenditures are recorded when the liability is incurred except for unmatured interest on general long-term debt, which is recognized when paid.

Basis of Budgeting - The Smith County budget is prepared on a modified accrual basis consistent with generally accepted accounting principles and budgetary control takes place at the account category level. Under the modified accrual basis of accounting, revenues are recognized for budgetary purposes when they are received or become measurable (for example, property tax revenue is measurable when the statements are produced) and expenditures are recognized when the related fund liability is incurred, such as with a purchase order.

Revenue Estimates - The County Auditor provides revenue estimates for the upcoming fiscal year. A comprehensive review of all revenue sources takes place each month during the budget evaluation period. Estimates that are incorporated into the budget document are based on trend analysis, current and/or pending legislation, and economic conditions.

Budgetary Control - The county maintains an encumbrance accounting system as a method of budgetary control. Estimated purchase amounts are encumbered prior to the release of purchase orders to vendors.

Budget Administration - The adopted budget is prepared and approved in line item format; however, with the adoption of the budget, administration will be at the category level. This method of budgetary control will allow for an individual line item (e.g. Office Supplies) to exceed the appropriated amount as long as the category does not exceed the total amount appropriated for the category. Any transaction that would cause the category to exceed the budgeted appropriation will require a budget transfer.

Budget Transfers - Budget transfers fall into two different categories, those that can be approved by the department head and those that require approval of the Commissioners Court prior to any expenditure of funds.

A) Certain expense categories are grouped together into a “major category” for purposes of budget transfer administration. Supplies, Operating Expenses, Contract Agreements, Other Services and Charges, and Judicial Expenses (if applicable); are grouped into major category “**Total Operating Expenses**”. *Transfers between the categories or departmental divisions within Total Operating Expenses in a department may be approved by the department head and do not require further approval by the Commissioners Court.*

B) All other transfers require approval of Commissioners Court via a budget transfer request form submitted through the Auditor’s office.

Budget Amendments – Budget amendments are defined as a change in the authorized level of funding that increases or decreases the total, or bottom line, of the budget. Budget amendments traditionally include both a revenue and expenditure, or offsetting amounts, and are authorized only by majority vote of the Commissioners Court.

Budget Calendar – FY14

Date	
April 1	Budget Instruction Manual and worksheets distributed
April 27	Deadline for departments & outside agencies to return budget requests
May 1	Receive 1 st round of revenue estimates from Auditor
May (5/15 – 5/24)	County Judge & Auditor review requests with departments
June 3	Preliminary revenue and expenditure budget to Commissioners for review
June 11	Budget workshop with Commissioners Court
July 1	Receive 2 nd round of revenue estimates from Auditor
July 2	Budget workshop with Commissioners Court
July 23	Budget workshop with Commissioners Court
July 25	Deadline for receiving certified tax roll from the Smith County Appraisal District
July 31	County Judge files FY14 Proposed Budget with County Clerk
August 1	Receive 3 rd round of revenue estimates from Auditor
August 5	Publish notice of any proposed salary increases for elected officials (LGC 152.013)
August 6	Commissioners Court to discuss tax rate; if proposed tax rate will exceed the lower of the rollback rate or the ETR, take record vote and schedule the public hearings.
August 8	Publish notice of Public Hearing on Tax Increases – Appendix 10
August 13	Public hearing on the FY14 Proposed Tax Rate – 9:30 a.m. (if required)
August 13	Publish notice of August 27, 2013 public hearing on FY14 Proposed Budget (LGC 111.0075(b))
August 14	Publish notice of the August 20, 2013 public hearing on the FY14 Proposed Budget
August 20	Public hearing on FY14 Proposed Tax Rate – 9:30 a.m. (if required)
August 20	Public hearing on the FY14 Proposed Budget – 5:30 p.m. (LGC 111.007)
August 21	Publish Notice of Tax Revenue Increase – Appendix 11
August 23	Post notice of public hearing on FY14 Proposed Budget
August 23	Post notice of meeting to adopt the FY14 budget and tax rate
August 27	Public hearing – 9:30 a.m. – Commissioners Court
August 27	<ol style="list-style-type: none"> 1) Vote to adopt FY14 budget 2) Vote to adopt tax rate 3) Vote to ratify property tax increase from raising more revenue from property taxes than in the previous year. (LGC 111.008c)

Dates are subject to revision

Subject to amendment by any and all requirements for setting tax rates as contained in the Truth in Taxation publication

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POLICIES & GOALS

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MISSION STATEMENT: *Our mission is to manage the affairs of the county which includes the efficient and judicious use of available County resources and the stewardship of public funds.*

VISION STATEMENT: *Smith County functions as a coordinated team to provide outstanding professional services to all our citizens. We promote sound financial practices to ensure that the use of County resources is responsive to community priorities. Public confidence in the fiscal affairs of Smith County is integral to our vision.*

To further Smith County's mission and vision, the Commissioners Court has adopted the Comprehensive 10-Service Point Business Plan on the following page:

Roadmap to a New Horizon

SMITH COUNTY'S COMPREHENSIVE 10-SERVICE POINT BUSINESS PLAN

1. ACCOUNTABILITY

All county services and support processes delivered with a responsive citizen-first mindset.

All elected officials, department heads, and employees accountable to each other and to citizens regarding service delivery and policy issues.

- Develop a “same page” professional accountability attitude among commissioners, elected and appointed officials, and department heads for addressing citizens’ and employees’ needs and issues by focusing on a **team effort** to deliver the highest quality services at the best price.
- Review all existing policies and develop new policies to ensure conformity to Roadmap.

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

- Being a good steward of public money
- Enhanced workforce retention recruitment
- Improved information and communication management
- Improved productivity
- Increased service value
- Increased citizen involvement

2. TECHNOLOGY

Twenty-first century technology in place in **all** county services and support processes to streamline and speed up service and process functions via:

- Technology design and application potential
- Technology implementation
- Technology utilization, including network opportunities with other entities
- Website excellence maintained and upgraded

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

- Improved technology-related capacities
- Citizen access to public records via the Web

3. STAFFING & WORKFORCE

Countywide organization streamlined and team based

Countywide proactive, innovative, and service excellence training systems in place

- Business Plan orientation focus
- Communication of Roadmap to employees
- Comprehensive Roadmap training needs assessment plan and enrollment schedule for all employees
- Department by department employee training plan, including comprehensive cross training
- Comprehensive County Compensation and Classification Plan
- Revamped performance evaluation and productivity pay system for department heads and staff
- Evaluation, restructuring of and recruitment for vacant positions
- Safety training programs

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

- Increased employee motivation and satisfaction
- Increased employee knowledge, skills, and abilities

4. CUSTOMER SERVICE

All county services delivered with a “customer-first” attitude

All county service and support process **teams** led by highly motivated, professional, committed, responsible, accountable, visionary, citizen-sensitive, adaptable, fast-track thinking, and catalytic individuals with a sense of business urgency

- Establish boilerplate customer service standards to be implemented by all county departments
- Set up hotline for receiving complaints and requests for county services
- Disseminate county public information and Master Business Management Plan from all service points in the county and from the county’s website

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

- Establish customer complaint hotline
- Establish response time table
- Increased awareness of available county responsibilities, services, and programs

5. SERVICES/PROCESSES

All county services competitively or contractually delivered.

Develop long range operating business plans for **all** county departments following and addressing every component of Smith County's Five (5) Year Master Business Management Plan; revise annually;

- Evaluate **all** county services/processes against the most competitive benchmarks and best practices
- Establish service or departmental benchmarks utilizing the identified best practices
- Establish performance goals and quarterly performance measurement reviews for **all** county departments

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

- Improved information and communication management
- Improved productivity
- Improved benchmarks and best practices

6. INTERGOVERNMENTAL NETWORKING

Intergovernmental networking link established with the City of Tyler, surrounding municipalities, and other taxing entities

- Discover areas for consolidation of services and operations
- Identify interlocal purchasing opportunities

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

- Reduced or avoided costs through partnerships
- Reduced reliance on property tax
- Reduced funding/resources allocation decisions

7. LONG RANGE BUDGET/RESOURCE ALLOCATION PLAN

All county service and support process employees visibly contributing to the bottom line results of better service and delivery with less overhead costs to the citizens of Smith County

Develop plan to address unfunded mandates, facilities, and infrastructure needs via:

- Identify savings from streamlining and efficiency opportunities - **all** departments
- Set up process for **monthly** Commissioners Court financial review of **all** county department operating budgets and **quarterly** county financial reports for revenue/expenditure analysis
- Review & upgrade revenue source potential
- Develop track for grant funding for county services
- Identify and establish seed funding for contingencies and operating resources
- Plan and budget for Smith County's annual involvement in "Best Practices" workshops and forums and/or site visits to competitive, progressive county governments

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

- Improved funding/resource allocation decisions
- Reduced or avoided costs through partnerships
- Reduced reliance on property tax

8. TASK FORCES

Establish task force(s) utilizing county citizens and business individuals to develop "**Roadmap-based**" action plans for addressing **countywide** issues:

- Environment
- Nuisance abatement
- Health & Safety
- Subdivision regulations
- Salvage yards
- Illegal dumping
- Animal control
- Emergency response
- Indigent healthcare

9. PRODUCTIVITY PAY & INCENTIVES

Countywide performance and productivity measurement and audit systems in place

Productivity Improvement Fund and productivity pay system in place for **all** departments

- Timely, quality productivity and performance reviews of **all** Roadmap employees
- Boilerplate standards met for:
- Linking quantifiable service improvement ideas and suggestions to productivity pay
- Linking quantifiable cost saving ideas and suggestions incentive pay

10. CONTRACT SERVICES MANAGEMENT

Contract management cultured in organization

- Documented review of **all** outside service contracts
- Restructure of outside service contracts for greater service performance, value, cost benefit, and conformity to Roadmap standards.

FINANCIAL POLICIES

Smith County's budget and financial policies serve as the basis for overall fiscal management of the county's resources. These policies are designed to guide the governing body in the decision making process for maintaining fiscal stability.

Goals and objectives are incorporated into policy statements and policies are continually reevaluated to provide the necessary structure for achieving these goals.

Budget, Accounting, Auditing, and Financial Policies:

- 1) A comprehensive budget will be prepared on an annual basis covering all proposed expenditures for the succeeding fiscal year. *This policy is in accordance with Local Government Code 111.003 and provides the governing body and the general public with the necessary financial information for considering the overall financial aspects of the county.*
- 2) The annual budget document will be prepared in a manner understandable to the general public and the governing body. *The objective of this policy is to provide a more informative and comprehensive budget document consisting of financial data, policy statements, and pertinent issues that affect the decisions being made.*
- 3) Balanced Budget - The operating budget will be balanced with current revenues which may include beginning fund balances, less required reserves as established by the Commissioners Court, which is greater than appropriated expenditures.
- 4) The Commissioners Court will appropriate funds for an external annual audit.
- 5) Long range forecast shall be made for major operating funds as necessary for financial planning.
- 6) A system of internal controls shall be maintained to monitor revenues and expenditures on a continual basis. *A monthly budget statement is prepared and distributed.*
- 7) All unexpended appropriations will revert to fund balance at year end unless lawfully encumbered.
- 8) Government-wide financial statements are reported using economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of time of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provided have been met.
- 9) Governmental fund financial statements are reported as using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available and is considered to be available when it is collectible within the current period. Expenditures generally are recorded

when a liability is incurred, however, debt service expenditures and expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Property taxes and interest associated with the current fiscal

period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received.

CASH MANAGEMENT: INVESTMENTS & RESERVES

Reserve balances are an important factor in maintaining the county's current bond rating of AA2 from Moody's Investor Service and AA+ from Standard & Poors.

Smith County Commissioners adopted a General Fund Reserve Policy that designates a reserve fund balance at a minimum level of 17% of budgeted expenditures in general fund. The reserve policy further dictates that fiscal year appropriations will not be greater than anticipated revenues for the current year with limited exceptions.

The County maintains an aggressive investment policy on all funds. The County Treasurer is the designated investment officer of the County and is assisted by a six member investment committee made up of the County Treasurer, County Auditor, County Judge, Tax Assessor and two members of the private sector. Investments shall be managed in accordance with the Smith County Investment Policy. The portfolio shall have sufficient liquidity as to meet the county's obligations as they become due. Outlined are excerpts from the Smith County Investment Policy. A complete copy of the Smith County Investment Policy is available upon request.

The investment policy applies to the investment activities of the Government of the County of Smith. The policy serves to satisfy the statutory requirement of Tx. Govt. Code Title 10, Chapter 2256.005(d) (The Public Fund Investment Act). The policy must be reviewed and adopted by the governing body once a year, even if there

are no changes. In the event any portion of this Policy conflicts with state statutes, the Public Funds Investment Act will govern.

Primary objectives of the investment policy are:

Safety - The primary objective of the County's investment activity is the preservation of capital in the overall portfolio. Each investment transaction will seek first to ensure that capital losses are avoided, whether they are from security defaults or erosion of market value.

Liquidity- The County's investment portfolio will remain sufficiently liquid to enable the County to meet operating requirements that might be reasonably anticipated. Liquidity will be achieved by matching investment maturities with forecasted cash flow requirements and by investing in securities with active secondary markets.

Yield - The County's cash management portfolio will be designed with the objective of regularly exceeding the average rate of return on three month U.S. Treasury Bills. The investment program will seek to augment returns above this threshold consistent with risk limitations identified herein and prudent investment principles.

The Treasurer, Auditor, County Judge and Commissioners shall establish a system of internal controls which shall be reviewed by an independent auditor in accordance with Government Code, Chapter 2256 - Public

Funds Investment Act. The annual compliance audit shall be performed to test the management controls and adherence to the investment policy. The controls shall be designed to prevent losses of public funds

arising from fraud, employee error, and misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees.

CAPITAL ASSET POLICY & GUIDE SUMMARY

On October 1, 2002, Smith County was required to implement Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. Two key implementation challenges presented by the new reporting model were infrastructure reporting and depreciation accounting.

Capital Asset Definitions and Guidelines

- (a) Capital assets are real or personal property that has a value equal to or greater than the capitalization threshold for the particular category of the asset and have an estimated useful life of greater than one year.
- (b) The County has invested in a broad range of capital assets that are used in the County's operations, which include the following major categories:
 - (1) Land and land improvements
 - (2) Buildings and building improvements
 - (3) Improvements other than buildings
 - (4) Infrastructure
 - (5) Machinery, equipment and other assets
 - (6) Leasehold improvements
 - (7) Construction in progress

Capital Asset Classification

Assets purchased, constructed, or donated that meet or exceed the County's established capitalization thresholds and useful life requirements must be uniformly classified utilizing the County Auditor's account structure and the corresponding capital asset code structure.

Capitalization Threshold

<i>Class of Asset</i>	<i>Threshold</i>
Land/Land Improvements	Capitalize All
Buildings/Building Improvements	\$5,000
Improvements Other Than Buildings	\$5,000
Infrastructure	\$50,000
Machinery, Equipment, and Other Assets	\$5,000
Leasehold Improvements	\$5,000

The County Auditor sets all uniform life and residual value standards for each class of assets, and where appropriate, for subclasses of assets.

Fixed assets shall be safeguarded by properly tagging, recording, and classifying the asset. An inventory of assets is to be maintained which includes the description, date of acquisition, cost, location, and inventory tag number. Periodic inspections of inventory shall be conducted.

Capital Improvement Projects

The Commissioners Court formed a Capital Improvement Committee (CIC) made up of 1) the County Auditor, 2) Budget Officer, 3) Road Administrator, 4) Physical Plant Director, 5) Information Technology Director, 6) Purchasing Director, and 7) a member of the Commissioners Court. The CIC is charged with reviewing all capital project requests including evaluating, ranking, and prioritizing. Capital projects must have a project cost greater than \$100,000 and a useful life of greater than 5 years to be considered for funding in the Capital Improvement Program (CIP).

For the purpose of definition, Smith County CIP includes the following:

Capital Project – a set of activities with related expenditures and schedules that include one or more of the following:

- a) Delivery of a distinct asset or improvement to an existing asset which will become the property of Smith County and be recorded as a capital asset according to GAAP in the financial records.
- b) Any capital improvement contribution by Smith County to another government or not-for-profit entity including those contributions that do not become assets of Smith County.
- c) Any engineering study or master plan that is necessary for the delivery of a capital project.
- d) Major repairs, renovations, or replacement of existing facilities.

Major Repair, Renovation, or Replacement Capital Project – a project that is primarily intended to preserve or enhance the operational condition of the existing facility and may increase the capacity of the facility. Facilities undergoing major repair and replacement may include existing buildings and roads for resurfacing purposes.

The **Capital Improvement Program** is the Commissioners Court approved financial plan of capital projects. The CIP will include new capital projects, major repair projects, renovation, or capital replacement projects. New projects include the acquisition of new capital facilities through either purchase or construction or assets acquired through public-private partnerships.

Project Costs represent the purchase price or construction costs of a project, including other capitalizable costs incurred such as feasibility studies, cost-benefit analysis, site acquisition, legal and title costs, appraisal and surveying fees, architect and accounting fees, design and engineering services, initial fixtures and equipment and any transportation charges necessary to place the completed asset in its intended location and condition for use.

All projects included for funding should include information on the potential impacts on maintenance, as well as any cost of operating the project. Such information will include any savings resulting from the project as well as any new costs. No capital project shall be funded unless operating impacts have been assessed and the necessary funds can be reasonably assumed to be available when needed.

Debt Management

Prior to the issuance of any certificates of obligation (CO) or general obligation (GO) debt, consideration shall be given to the tax rate requirements for the new issuance and the overall county debt.

The finance period for capital projects through the issuance of bonds shall not exceed useful life of the asset.

Smith County will not use short-term debt for operating purposes.

Legal Debt Limitations – Article VIII, Section 9 imposes a limit \$.80 per \$100 of assessed valuation for all purposes of

General Fund, Permanent Improvement Fund, Road & Bridge Fund, and Jury Fund, including debt service on bonds, warrants or notes in any one year. However, the Attorney General of Texas will not approve tax obligations in an amount which produces debt service requirements exceeding that which can be paid from \$0.40 of the foregoing \$0.80 maximum tax rate calculated at 90% collection. Road or improvement bonds may not exceed one-quarter of the assessed valuation of the county. Smith County’s debt service distribution rate for FY14 is .035212 as compared to the FY13 debt service rate of .035963 per \$100 assessed valuation.

Tax Year	Fiscal Year Ended 9/30	Estimated Population ⁽¹⁾	Taxable Assessed Valuation ⁽²⁾	Taxable Assessed Valuation Per Capita	Tax Debt Outstanding at End of Year	G.O. Tax Debt to Taxable Assessed Valuation	G.O. Tax Debt Per Capita
1999	2000	174,706	6,552,385,293	37,505	6,675,000	0.10%	38
2000	2001	177,046	7,071,671,109	39,943	22,525,000	0.32%	127
2001	2002	179,385	7,705,476,756	42,955	20,700,000	0.27%	115
2002	2003	181,725	8,101,054,805	44,579	18,775,000	0.23%	103
2003	2004	187,658	8,686,720,755	46,290	23,350,000	0.27%	124
2004	2005	187,658	9,495,465,626	50,600	21,400,000	0.23%	114
2005	2006	190,000	10,242,715,495	53,909	16,100,000	0.16%	85
2006	2007	190,000	11,506,250,714	60,559	14,210,000	0.12%	75
2007	2008	194,635	12,542,080,927	64,439	12,210,000	0.10%	63
2008	2009	198,705	13,422,809,737	67,551	10,110,000	0.08%	51
2009	2010	201,277	13,570,913,123	67,424	8,010,000	0.06%	40
2010	2011	209,714	13,517,409,588	64,456	39,955,000	0.30%	191
2011	2012	210,000	13,629,559,992	64,903	36,825,000	0.27%	175
2012	2013	213,381	13,786,950,359	64,612	33,585,000 ⁽³⁾	0.24%	157 ⁽³⁾

(1) Source: Texas Association of Counties - County Information Project
 (2) As reported by the Smith County Appraisal District; subject to change during the ensuing year.
 (3) Projected



FINANCIAL SECTION

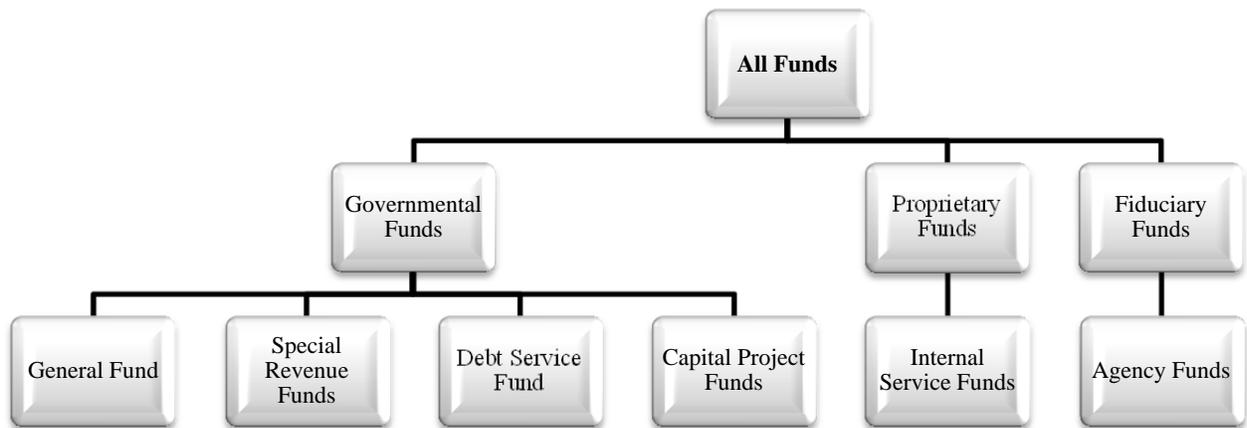
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FUND OVERVIEW

Governmental Funds - The general government functions are reported in the General, Special Revenue, Debt Service, and Capital Project Funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's annual financing and budgeting requirements. In particular, unreserved fund

balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

A major fund is defined as any fund whose revenues, expenditures, assets, or liabilities are at least 10% of corresponding totals for all governmental funds and at least 5% of the aggregate amount of all governmental funds for the same item.



GOVERNMENTAL FUNDS:

General Fund – As a major fund, the general fund is the general operating fund of the county. The general operating fund accounts for all resources not required to be accounted for in other funds. This fund provides for the general government or daily operations for the county. The primary sources of revenue to the general fund are property tax, sales tax, fees, and charges for services.

Road & Bridge Fund - The Road & Bridge Fund is the major operating fund for the repair and maintenance of the county's infrastructure. The primary sources of revenue to the Road & Bridge Fund consists of the \$10 fee assessed on motor vehicle registrations, statutory auto registration fees, state funds received on lateral roads, and fines collected for traffic violations.

Special Revenue Funds - Funds specifically required to account for revenues and expenditures restricted for specific purposes. Special revenue funds include the Law Library Fund, Records Management & Preservation Funds, and the Courthouse Security Fund.

Debt Service Funds - The Debt Service Fund is used to account for the payment of principal and interest on bonded long-term indebtedness. Primary sources of revenue include ad valorem taxes and interest income.

Capital Project Funds - Funds specifically designed to account for the acquisition or construction of major capital facilities, major capital improvements, and/or the acquisition of equipment. Capital Project Funds may or may not qualify as major funds and are tested on an annual basis. A major capital project fund in the FY14 Budget is the Jail Expansion Project Fund.

FINANCIAL SUMMARIES OVERVIEW

This budget document includes appropriations for all governmental funds, unless otherwise noted. The audited financial statements include various fiduciary funds that do not fall under the jurisdiction of the Commissioners Court

and are therefore not reported in this document. Special budgets are adopted throughout the year for grant funds which are not included in this document; however, any county cash match applicable to the grant is included.

Revenues

Revenues are most important to the budget process, for without funding there would be no resources to fund the expenditures. County government has very limited resources from which to draw upon and almost all are strictly determined and limited by the state government with very few locally optional alternatives. Revenue estimates are provided by the County Auditor and consists of a combination of trend analysis, economic forecast, and special conditions. Revenues are categorized in the following manner:

Property Tax (current) – Includes current year ad valorem tax collections from the period of October 1st through June 30th.

Property Tax (delinquent) – Includes ad valorem tax collections for the current year received after July 1st, or any prior year taxes received.

Sales Tax – Includes sales tax revenue received from the Texas State Comptroller for taxes collected in Smith County for the twelve month period of October 1st through September 30th.

Other Taxes – Includes all other taxes received such as liquor drink tax.

Licenses & Permits – Includes revenues received for the issuance of a license or

permit, such as alcohol or salvage yard permits.

Rental Commissions – Includes revenues received from leasing county owned buildings.

Federal Funding – Includes amounts received from the federal government of civil defense and Social Security Administration incentive payments.

Reimbursements – Includes amounts received as a reimbursement of expenses such as reimbursement for prisoner care from the City of Tyler or USMS.

Interlocal Agreements – Includes amounts received from other governments for services performed. Agreements include commissions received from taxing entities and law enforcement services rendered to school districts.

Fees of Office – Fees charged for services performed by the county offices.

Fines & Forfeitures – Includes fines assessed by the courts and bond forfeitures.

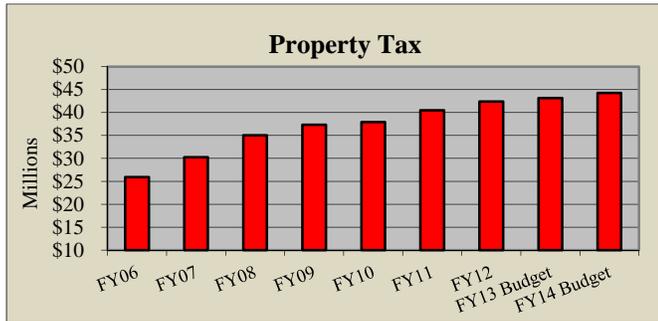
Interest – revenue received as interest from investments and bank accounts.

Miscellaneous – includes revenue not classified in another category

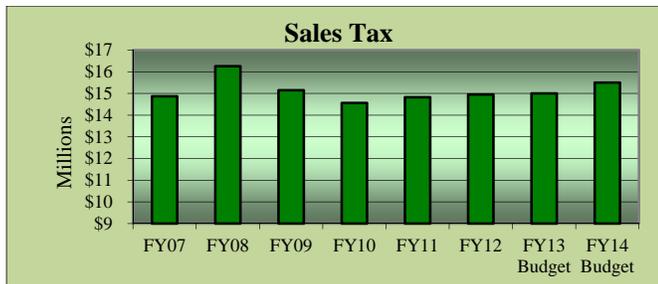
MAJOR REVENUE HIGHLIGHTS

The FY14 budget is based on projected receipts of taxes, fees, and other revenues with a total of \$74,993,286. Major categories of revenue and the projection assumptions are as follows:

PROPERTY TAXES: Comprising 59% of the County revenue, fiscal year 2014 total property tax receipts are estimated at \$44,254,116 or 2.5% higher than the 2013 estimated amount. This revenue projection reflects property tax collected for the general fund, road & bridge fund, facility improvement fund, and the debt service fund. The General Fund portion of the current tax rate is budgeted to increase from \$34,418,288 in FY13 to \$35,406,044 in FY14, the debt service portion will increase from \$4,273,071 to \$4,274,496, the Road & Bridge Fund will increase from \$3,107,855 to \$3,187,644, and the Capital Project Fund from \$1,351,241 to \$1,385,932.

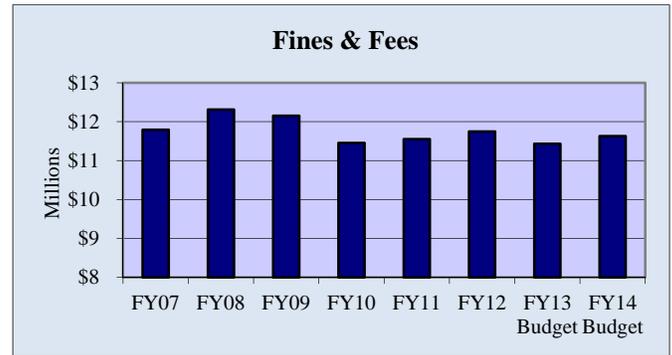


SALES TAX: Comprises 20.7% of the total revenue and is the second largest source of general fund revenue. Sales tax receipts for FY14 are projected to be slightly higher than FY13 at an estimate of \$15,500,000. Smith County voters approved the ½ cent sales tax in 1982.

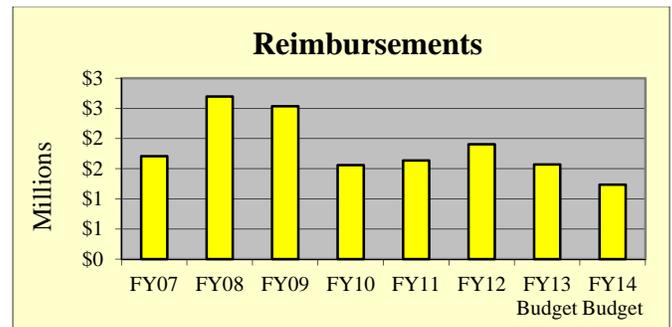


FINES AND FEES: Comprising 15.5% of total revenues, fines and fees represent the third largest revenue source. This category reflects fees charged for services such as copy fees, records

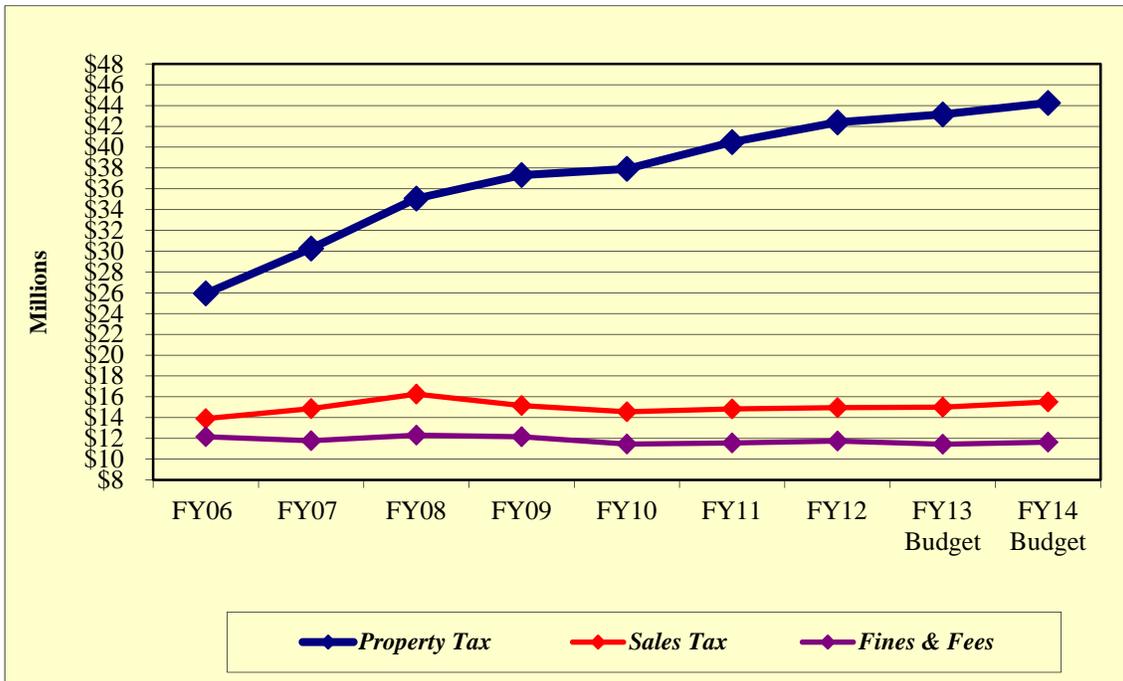
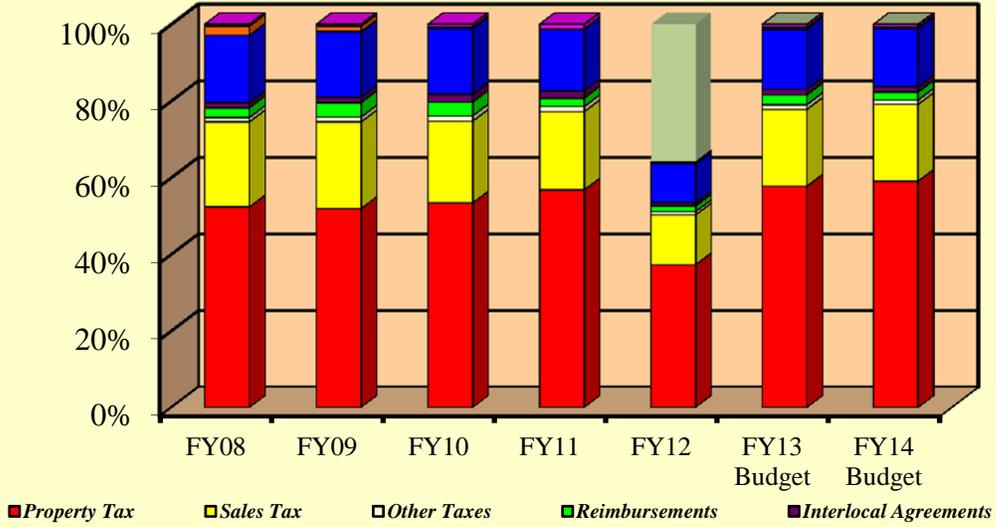
management fees, administrative fees, and processing fees. Also included are fines assessed by the courts and bond forfeitures. The FY14 estimated revenue is estimated slightly higher than the FY13 estimated amounts.



REIMBURSEMENTS: Comprising 1.8% of total revenue, this category consists of funds reimbursed from other entities and/or agencies for services rendered. The services are primarily in the form of prisoner care reimbursement from the United States Marshals Service for the care of federal prisoners and from various cities within the county for prisoner care expenses. The FY14 estimated revenue from reimbursements decreased by 21.47% from FY13 primarily due to changes in the level of State reimbursements.



Revenue Comparative - All Funds



Expenditure Highlights

Expenditures are divided into the following five major categories:

- 1) Salary
- 2) Fringe Benefits
- 3) Operating Expenses
- 4) Capital Outlay
- 5) Debt Service

The FY14 budget is adopted in categorical format and allows for the departments to transfer funds between accounts in the operating category without court approval. This process allows the department greater authority over the management of the funds. Funds requested for transfer from salaries, fringe benefits, or capital outlay requires court approval.

Salaries and fringe benefits comprise 51% of total expenditures, followed by 31% of operating expenses, 13% for capital expenditures & improvements, and 5% for debt service.

Functions – The implementation of GASB 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, also brought about the assignment of revenues and expenditures by function or activity. Revenues are categorized as described on the previous page, and expenditures are categorized by one of the following functions:

- 1) General government
- 2) Public Safety
- 3) Corrections & Rehabilitation
- 4) Health & Human Services
- 5) Justice System
- 6) Community & Economic Development
- 7) Infrastructure & Environmental
- 8) Debt Service

Government wide financial statements are prepared by function for revenue and expenditure reporting. The departmental budgets that follow in this document are grouped together by function.

GENERAL GOVERNMENT:

General government expenditures account for 16% of total expenditures. Expenditures associated with this function include general administration, financial administration, tax administration, facilities management, and election administration. Overall, these expenditures are consistent with the FY13 general government activity costs.

PUBLIC SAFETY:

Public safety expenditures comprise 15% of total expenditures which is slightly higher than FY13. This category is made up of law enforcement and emergency management services.

CORRECTIONS & REHABILITATION:
 Comprising the largest percentage of ongoing total expenditures at 25%, this category consists of expenditures related to the housing, booking and supervision of inmates. Departments included in this category are the Jail Operations, Juvenile Services, and the county funded portion of Community Supervision and Corrections.

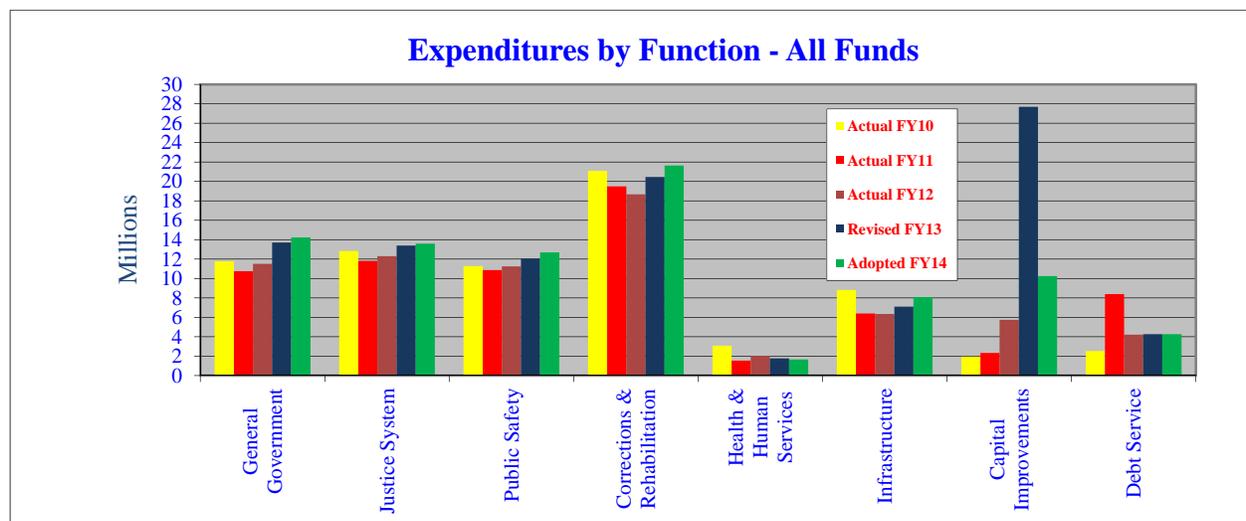
CAPITAL IMPROVEMENTS:
 Comprised of 12% of total expenditures and primarily associated with ongoing capital improvement projects.

JUDICIAL:
 The judicial expenditures are projected at 16% of total expenditures for FY14. This category represents the District Courts, County Courts at Law, County Court, District Attorney, Justices of the Peace, and

any other expenses related to the judicial proceedings.

INFRASTRUCTURE:
 Comprising 9.3% of total expenditures, this category consists of expenditures related to the construction, repair, and/or maintenance to county roads and bridges, as well as expenses related to drainage. The FY14 budget is funded to continue the maintenance mode philosophy that began in FY11 and includes funding to transition back into a rehabilitation phase.

DEBT SERVICE:
 Debt service comprises only 4.9% of total expenditures. Debt Service is the amount of funds necessary to meet current principal and interest obligations associated with bonded indebtedness.



Recapitulation Schedules – Schedules are presented to depict the county’s activity both by category and function. The schedule on page 58 also separates the funds into operating and non-operating funds. The general fund which represents funds necessary to meet the daily obligations of the county is used to determine the reserve ratio calculation.

FUND SUMMARY & TRENDS

The chart below depicts a summary of the actual general operating fund expenditures for the budget years ended September 30, 2011 and 2012, the estimated expenditures for the year ended September 30, 2013 and the Adopted Budget expenditure amounts for fiscal year 2014.

Operating Fund Expenditures by Category

Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
Salaries	\$28,769,641	\$28,739,779	\$30,754,848	\$31,888,846
Fringe Benefits	\$10,038,894	\$10,350,791	\$11,209,366	\$12,114,414
Operating Expenses	\$21,172,897	\$21,814,542	\$23,978,541	\$24,863,082
Capital Expenditures	\$ 194,084	\$ 499,121	\$ 601,764	\$905,500
Direct Expenditures	\$60,175,516	\$61,404,233	\$66,544,518	\$69,771,842

Operating Funds include the General Fund, Indigent Health Care Trust Fund, Road & Bridge Fund and Juvenile General

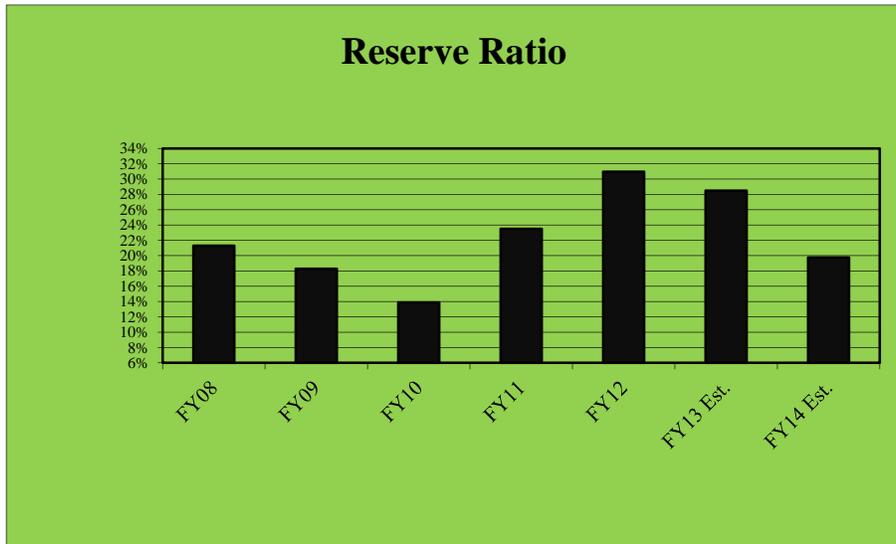
Operating Fund Expenditures by Type of Service

Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
General Government	\$10,419,841	\$11,220,667	\$12,206,856	\$12,676,419
Judicial	\$11,639,003	\$12,086,866	\$13,158,944	\$13,359,861
Public Safety	\$10,680,331	\$11,046,519	\$11,851,163	\$12,341,148
Corrections & Rehabilitation	\$15,556,966	\$14,830,324	\$16,056,129	\$17,061,654
Juvenile Services	\$ 3,938,249	\$ 3,842,135	\$ 4,411,906	\$ 4,581,533
Public Service	\$ 1,511,431	\$ 1,738,191	\$ 1,714,728	\$ 1,622,028
Health & Welfare	\$ 37,984	\$ 287,984	\$ 37,985	\$ 44,985
Infrastructure & Environmental	\$ 6,391,711	\$ 6,350,543	\$ 7,106,807	\$ 8,084,214
Total Expenditures	\$60,175,516	\$61,404,223	\$66,544,518	\$69,771,842

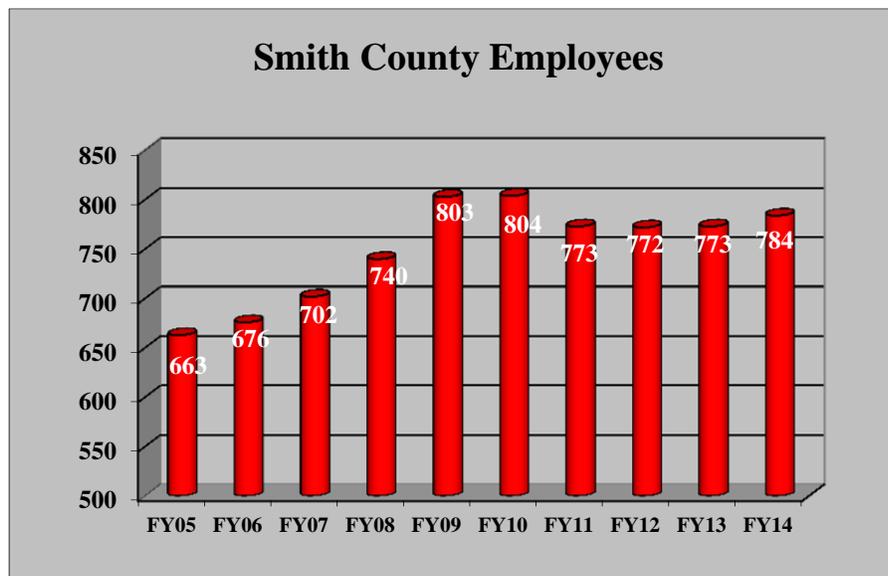
FUND SUMMARY – OPERATING FUNDS

Smith County operates under a General Fund Reserve Balance Policy. This policy is designed to establish and maintain fiscal responsibility. The policy sets an unassigned fund balance minimum of not less than 17% of general fund appropriations.

Any unexpended appropriations at year end are returned to fund balance. The graph below shows the historical and estimated general fund balances.



Salary & fringe benefits for the FY14 Adopted Budget account for 51.13% of expenditures. The chart below shows the historical personnel levels for Smith County. A departmental position schedule is shown on page 46.



FUND SUMMARY – SPECIAL REVENUE FUNDS

Law Library Fund - The principal source of revenue in the Law Library Fund is derived from a civil case filing fee authorized under the Local Government Code section 323.023. This fund may be used only for the purpose of establishing the library and for the purpose of purchasing or leasing library materials, maintaining the library, or acquiring furniture, shelving, or equipment for the library.

Records Management & Preservation Fund - This fund is established by authority of the Local Government Code section 203.004 to promote and support the efficient and economical management of records of all elective offices in the county. Records management and preservation fees accounted for in this fund are authorized under Sections 118.052, 118.0546, 118.0645, Section 51.317, Government Code, and Article 102.005(d), Code of Criminal Procedure. Expenditures approved for this fund may be used only for records management preservation or automation purposes in the county.

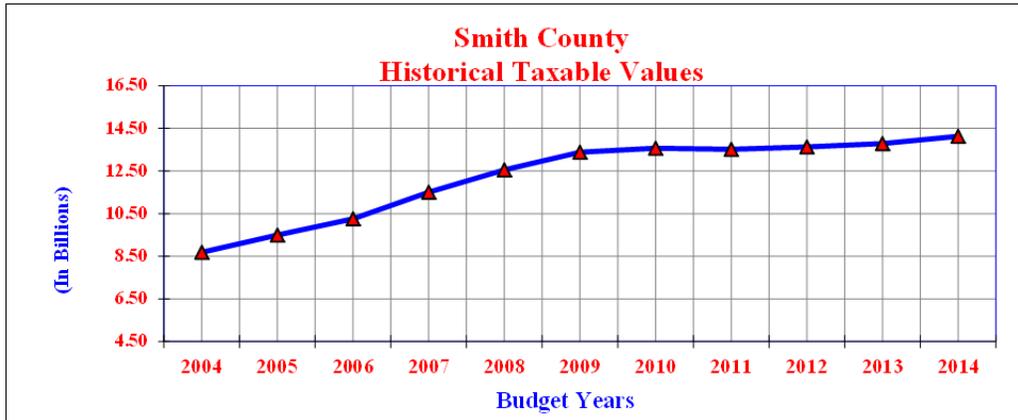
County Clerk Records Management & Preservation Fund - This fund is established by authority of the Local Government Code section 203.004 for the records management & preservation services performed by the county clerk after the filing and recording of a document in the records of the office of the clerk. Records management and preservation fees accounted for in this fund are authorized under Section 118.0216. The fee may be used only to provide funds for specific records management preservation and automation projects.

Courthouse Security Fund - This fund is established by authority of the Code of Criminal Procedure Article 102.017. The fund is restricted to the purpose of providing security services for buildings housing a district, county, justice, or municipal court.

Grant Funds - Grants received from various federal and state agencies assist the county in establishing and maintaining many law enforcement programs and community assistance programs. Grant budgets are not included in the county budget document but are approved annually by the Commissioners Court and any required matching funds are appropriated in the General Fund.

TAX BASE

The 2013 certified value for Smith County is \$14,129,361,209. This represents a total increase of 2.4% from the 2012 amended certified value of \$13,786,251,973. The increase in taxable value for 2013 was primarily associated with new property being added to the tax roll. The 2013 taxable values are used to fund the FY14 budget. The average home value in Smith County has increased from \$138,337 in 2012 to \$141,103 in 2013.



On May 24, 2004, the Commissioners Court adopted Proposition 13, a constitutional amendment to Article VIII, Section 1-b(h) of the Texas Constitution which authorized the county to establish an ad valorem tax freeze on residential homesteads of the disabled and those over the age of 65. This authorization declared that the total amount taxed to qualifying residents is fixed from the point of eligibility until or unless certain criteria may affect that eligibility.

TAX RATE, LEVY, AND COLLECTION HISTORY

Tax Year	Fiscal Year Ended 9/30	Estimated Population ⁽¹⁾	Taxable Assessed Valuation ⁽²⁾	Taxable Assessed Valuation Per Capita	G.O. Tax Debt Outstanding at End of Year	Ratio of G.O. Tax Debt to Taxable Assessed Valuation	G.O. Tax Debt Per Capita
1999	2000	174,706	6,552,385,293	37,505	6,675,000	0.10%	38
2000	2001	177,046	7,071,671,109	39,943	22,525,000	0.32%	127
2001	2002	179,385	7,705,476,756	42,955	20,700,000	0.27%	115
2002	2003	181,725	8,101,054,805	44,579	18,775,000	0.23%	103
2003	2004	187,658	8,686,720,755	46,290	23,350,000	0.27%	124
2004	2005	187,658	9,495,465,626	50,600	21,400,000	0.23%	114
2005	2006	190,000	10,242,715,495	53,909	16,100,000	0.16%	85
2006	2007	190,000	11,506,250,714	60,559	14,210,000	0.12%	75
2007	2008	194,635	12,542,080,927	64,439	12,210,000	0.10%	63
2008	2009	198,705	13,422,809,737	67,551	10,110,000	0.08%	51
2009	2010	201,277	13,570,913,123	67,424	8,010,000	0.06%	40
2010	2011	209,714	13,517,409,588	64,456	39,955,000	0.30%	191
2011	2012	210,000	13,629,559,992	64,903	36,825,000	0.27%	175
2012	2013	213,381	13,786,950,359	64,612	33,585,000 ⁽³⁾	0.24%	157 ⁽³⁾

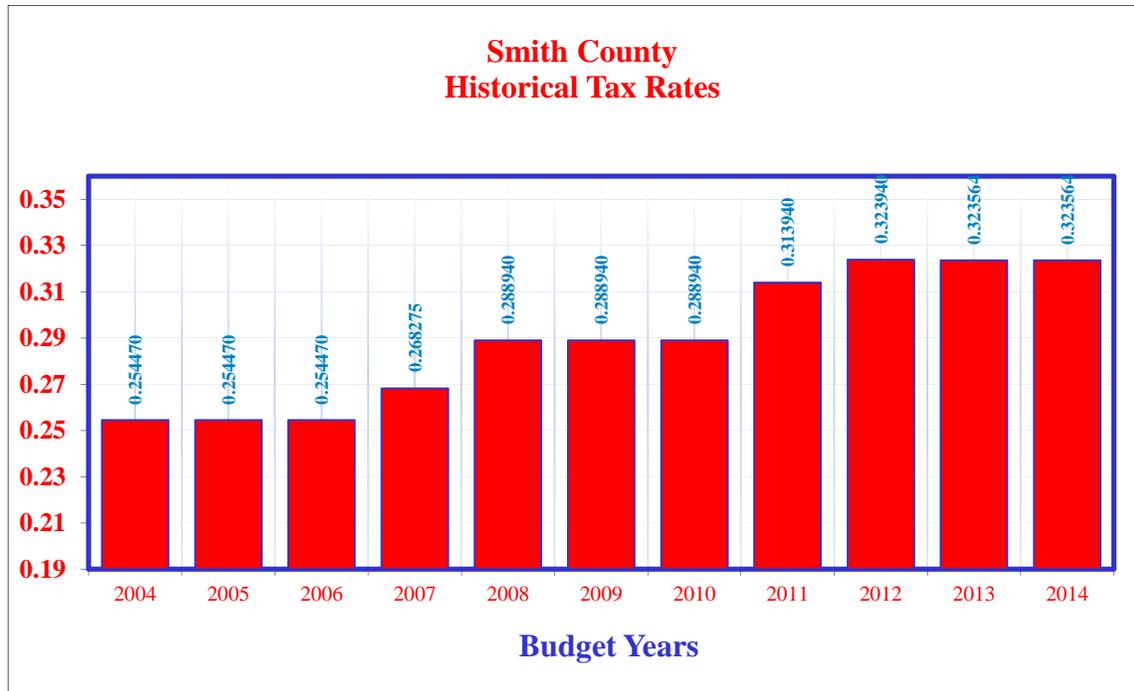
(1) Source: Texas Association of Counties - County Information Project

(2) As reported by the Smith County Appraisal District; subject to change during the ensuing year.

(3) Projected

PROPERTY TAX RATE

Below are the historical tax rates for Smith County. The FY14 total tax rate is .323564 per \$100 valuation.



The property tax rate distribution of the 2013 taxes for the FY14 budget is as follows:

Maintenance & Operations

General Fund	0.255352
Facility Improvement Fund	0.010000
Road & Bridge Fund	0.023000

Total Maintenance & Operations 0.288352

Debt Service

General Obligation 2011	0.035212
Total Debt Service	<u>0.035212</u>

Total Tax Rate 0.323564

Total Assessed County Valuation \$14,129,361,209 Certified Value @ 7/24/13

**ORDER OF THE COMMISSIONERS COURT OF SMITH COUNTY, TEXAS
MAKING TAX LEVIES FOR SMITH COUNTY FOR TAX YEAR 2013**

BE IT REMEMBERED AT A REGULAR MEETING OF THE COMMISSIONERS COURT OF SMITH COUNTY, TEXAS HELD ON THE 27TH DAY OF AUGUST, 2013 IN A MOTION MADE BY JUDGE BAKER AND SECONDED BY CARY NIX THE FOLLOWING COURT ORDER WAS ADOPTED:

WHEREAS: THE COMMISSIONERS COURT HAS CONSIDERED ALL REQUESTS FOR COUNTY EXPENDITURES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2013 AND HAS BEEN PROVIDED WITH ESTIMATED REVENUES FOR SUCH YEAR BY THE COUNTY AUDITOR; AND

WHEREAS: THE COMMISSIONERS COURT HAS CAUSED APPROPRIATE LEGAL NOTICE OF THE PROPOSED AD VALOREM TAX RATE TO BE PUBLISHED ACCORDING TO STATE LAW; AND

WHEREAS: PUBLIC HEARINGS WERE CONDUCTED ON AUGUST 13, 2013 AND AUGUST 20, 2013 TO ALLOW PUBLIC COMMENT ON THE PROPOSED 2013 TAX RATE, WHICH WILL FUND THE FY14 BUDGET; AND

WHEREAS: COMMISSIONERS COURT ACTION IS REQUIRED TO FINALLY ADOPT A TAX RATE FOR THE TAX YEAR 2013 AND TO LEVY SUCH TAX ON EACH \$100 OF ASSESSED VALUATION FOR ALL TAXABLE PROPERTY IN THE COUNTY, AS DESCRIBED BELOW:

MAINTENANCE & OPERATIONS

GENERAL FUND	.255352
FACILITY IMPROVEMENT FUND	.010000
ROAD & BRIDGE FUND	.023000
TOTAL MAINTENANCE & OPERATIONS	.288352

DEBT SERVICE

CERT. OF OBLIGATION 2011	.035212
TOTAL DEBT SERVICE	.035212

TOTAL TAX RATE .323564

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE

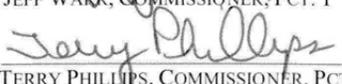
APPROVED THIS THE 27TH DAY OF AUGUST, 2013.


JOEL BAKER, COUNTY JUDGE


CARY NIX, COMMISSIONER, PCT. 2


JOANN HAMPTON, COMMISSIONER, PCT. 4


JEFF WARR, COMMISSIONER, PCT. 1


TERRY PHILLIPS, COMMISSIONER, PCT. 3

PERSONNEL

The FY14 budget includes a 1.5% cost of living increase to the base salary for all non-entry level positions and increases up to 10% for elected officials and some department leaders. Longevity pay is awarded for employees based on their length of service and was doubled with the FY14 budget. Employees with 5-10 years of services will now receive \$240, 10-15 years receives \$480, 15-20 years receives \$720, and 20+ years receives \$960. The qualified annual longevity amount is disbursed in 24 pay cycles.

Positions

The FY14 budget increased by eleven full time positions with 10 of those positions being added as entry level jailers in preparation for the opening of the new jail pods later in the fiscal year. A complete listing of employees by classification can be found on the following page.

Smith County Position Schedule (Full-time Employees)

	Department	FY08	FY09	FY10	FY11	FY12	FY13	FY14	Change
General Administrative	Commissioners Court	7	7	7	7	7	7	7	0
	Information Technology	7	7	7	8	8	8	9	1
	Records Service	3	3	3	3	3	3	3	0
	Veterans	3	3	3	3	3	3	3	0
	County Auditor	11	11	11	10	10	10	10	0
	Purchasing	3	3	3	3	3	3	3	0
	County Treasurer	2	2	2	2	2	2	2	0
	Tax A/C	28	30	30	29	29	29	29	0
	Elections	4	4	4	3	3	3	3	0
	Collections	3	3	3	2	1	1	1	0
	Physical Plant	20	24	26	25	25	25	25	0
	Human Resources	2	2	2	2	2	2	2	0
	Judicial	County Clerk	26	26	26	25	25	25	25
County Court		4	3	3	3	3	3	3	0
County Court at Law		4	4	4	4	4	4	4	0
County Court at Law #2		4	4	4	4	4	4	4	0
County Court at Law #3		4	4	4	4	4	4	4	0
7th District Court		3	3	3	3	3	3	3	0
114th District Court		3	3	3	3	3	3	3	0
241st District Court		3	3	3	3	3	3	3	0
321st District Court		3	4	4	4	4	4	4	0
District Clerk		20	20	20	20	20	20	20	0
Justice of the Peace - Pct. #1		4	4	4	3	3	3	3	0
Justice of the Peace - Pct. #2		4	4	4	4	4	4	4	0
Justice of the Peace - Pct. #3		4	4	4	4	4	4	4	0
Justice of the Peace - Pct. #4		4	4	4	4	4	4	4	0
Justice of the Peace - Pct. #5		4	4	4	4	4	4	4	0
Criminal District Attorney		47	48	48	46	46	46	46	0
Pre-Trial Release/Bail Bond		3	3	3	3	3	3	3	0
Law Enforcement	Fire Marshall/E.M.A.	5	5	5	4	4	4	5	1
	Constable - Pct. #1	3	3	4	3	3	4	4	0
	Constable - Pct. #2	3	3	3	3	3	3	3	0
	Constable - Pct. #3	2	2	2	2	2	2	2	0
	Constable - Pct. #4	3	3	4	4	4	4	4	0
	Constable - Pct. #5	6	6	6	6	6	6	6	0
	Warrants Division - Courts	3	3	3	2	2	2	2	0
	License & Weight Enforcement	1	1	0	0	0	0	0	0
	Environmental Crimes Unit	1	2	2	2	2	2	2	0
	Sheriff	100	110	110	110	110	110	107	-3
	Dispatch		28	28	27	27	27	27	0
Corrections	Jail Operations	200	217	215	215	215	215	226	11
	Juvenile Services	78	78	78	78	78	78	78	0
Roads & Transportation	R&B - General	5	5	5	4	4	4	5	1
	R&B - Labor & Material	75	75	75	61	61	61	61	0
	R&B - Equipment	13	13	13	11	11	11	11	0
Other	Agriculture Extension	3	3	3	2	2	2	2	0
	Law Library	2	2	2	2	1	1	1	0
	Grand Total	740	803	804	774	772	773	784	11

Restated to remove state agents



CAPITAL PROJECTS

As required by Generally Accepted Accounting Practices, Smith County accounts for capital projects in separate fund accounts during the construction phase of the project. As many capital projects span fiscal years, the Commissioners Court appropriates funding during the budget process for outstanding projects, and when necessary, will roll the budget forward into the next fiscal year until the project is completed.

Smith County has adopted a “PayGo” program in which certain facility improvements are approved only on a pay as you go basis. The projects are funded through the Facility Improvement Fund that the county established for this purpose and has dedicated a portion of the M&O tax rate to fund the projects rather than issuing debt. Below is the Capital Projects Master Schedule outlining the projects approved for this program.

Project	Total Project Costs to Date	FY11 Project Costs	FY12 Project Costs	FY13 Project Allocation	FY14 Project Allocation
Courthouse Projects					
Courthouse - Antenna Removal	\$ 4,800.00				
Courthouse - Court Technology Upgrades	37,423.86				
Courthouse - Landscaping & Irrigation System	18,111.29				
Courthouse - 5th floor renovations (elevator modification)	50,803.00				
Courthouse - 6th floor renovations (elevator modification)	50,803.00				
Courthouse - Re-wire	45,080.46				
Courthouse - Security Monitoring Station	-				
Courthouse - Window Replacements	399,822.00				
Courthouse - Security Entrance	-				
Courthouse - Kiosk	21,484.94				
Courthouse - Basement Remodel (AIC)	16,034.78				
Courthouse - Exterior Cleaning	27,548.00				
Courthouse - 6th Floor Demolition	134,620.62				
Courthouse - Renovations	25,000.00				25,000.00
Courthouse - Central Jury Room refurbish	20,999.47				
Annex Projects					
Annex - Roof repairs	8,970.00				
Annex Basement Flood Project	87,712.53	87,712.53			
Annex - Waterproofing	51,810.00		1,810.00		
Annex - Camera System - County Clerk	12,000.00				12,000.00
Annex - Commissioners Court Entrance	5,106.24				
Other Projects					
Ron Mabry Conceptual Drawings/Professional Fees	9,903.75	19,803.75			
Lindale Tax Office Expansion	15,761.24				
Auxiliary Fuel Storage Tank (911 tank)	35,398.89				
Building Security	69,642.42				
Glass Sensors/Entry Access/Door Prop alarms	6,322.00				

Project	Total Project Costs to Date	FY11 Project Costs	FY12 Project Costs	FY13 Project Allocation	FY14 Project Allocation
D-1 Barn	17,385.00				
Central Jail Elevator Upgrades	114,225.00				
Constable #2 Remodel	6,675.35				
JP #2 Expansion & Remodel	23,482.54				
JP #3 Expansion & Remodel	87,256.96				
I/T Generator	35,611.00				
Signage	5,954.74				
Fuelmaster Program (Pilot program FY08 - Phase II FY09)	18,817.82				
Parking Lot - 210 E. Ferguson - NE Corner	44,920.00				
Parking Lot - East Annex Jury Parking	40,050.00				
Property Acquisition	55,420.67				
JP #2 Parking Lot	11,015.00				
JP #3 Parking Lot	11,200.00				
JP #4 Parking Lot	1,025.00				
JP #5 Parking Lot	8,070.00				
Cottonbelt Parking Lot	7,617.46				
Glenwood Parking Lot	15,000.00				
Cottonbelt Paint Project	8,067.98				
Cottonbelt Generator Purchase & Installation	93,000.00				
New Property Acquisitions - Kubiak	267,064.51				
Property Acquisition & Renovation - JP#4	99,928.19				
Smith County Lane	9,381.70	3,000.00	3,381.70		
Survey - Donated Owentown Property	333.28				
Winona Barn Renovation	38,993.18				
DPS I-20 Scale Buildings	20,024.00				
Low Risk Roof Replacement	380,500.00				
Sheriff Administration Building - Phase I	,030,730.34	4,339.58			
Sheriff Administration Building - Phase II	619,399.26	310,236.11			
Sheriff Administration Building - Phase III	339,083.63	339,083.63			
Plaza Tree Removal & Replacement	7,950.00				
Johnson Control Lease Payments & Maintenance	3,035,100.05	420,000.00	420,000.00	424,000.00	430,400.00
911 Center Telephone Upgrade	64,000.00				
Crescent Property Renovations	12,032.76				
Property Demolition/Restoration - Spring St.	400,000.00	230,069.43			
Regions Parking Lot Option	103,600.00				
Spring St. Parking Lot	14,000.00	14,000.00			
Parking Lots	75,750.00	750.00	-	-	75,000.00
Ferguson St. Multi-Purpose Building (The Hub)	402,800.00	-	70,943.45	301,856.55	30,000.00
JP#1 Office renovation/Constable #1 Building Renovation	205,400.00	-		205,400.00	
Physical Plant Complex	72,087.48	58,857.14	13,230.34	-	
Adult Probation Complex	1,751,483.00		5,000.00	1,746,483.00	
Fiber Optic Cable	48,873.12		48,873.12	-	
Evidence Building - S/O	51,237.28		51,237.28	-	
Bingo Hall Roof Replacement	52,250.00		52,250.00	-	
Tax Office Remodel	25,000.00		1,086.39	23,913.61	
Veterans Office Relocation & Remodel	35,000.00			20,000.00	15,000.00
Judicial Software Acquisition	3,000,000.00				3,000,000.00
Records Management Building	290,000.00				290,000.00
911 Building Purchase Option	1,100,000.00				1,100,000.00
Project Totals	15,801,954.79	1,557,852.17	717,812.28	2,721,653.16	4,977,400.00

Project Name: Johnson Control Equipment Management Project
Inception Date: November 14, 2005
Project Costs: \$4,179,600 – Principal & Interest with 10 year payout period
Funding Source: Fund 45 – Facility Improvement Fund

Project Description: Smith County has entered in to a Performance Contract with Johnson Controls, Inc. (JCI), whereby JCI agrees to install identifiable improvement measures which will result in project benefits. Following is a summary of the work for each Facility Improvement Measure (FIM) to be provided by JCI.

- ✓ *Lighting Improvements*
- ✓ *Mechanical Improvements*
- ✓ *HVAC Control System Improvements*
- ✓ *Water Conservation Improvements*
- ✓ *Fire and Security Improvements*

Project Benefits are the measured savings, cost avoidance increases that occur in the Guarantee Term plus the Non-Measured savings, cost avoidance increases achieved for that year. Following is the Annual Reconciliation and Guaranteed Project Benefit Allocation:

JOHNSON CONTROL COST BENEFIT ANALYSIS

Year	Guaranteed Utility Cost Savings	Operations & Maintenance Cost Avoidance	Future Capital Cost Avoidance	Total Guaranteed Project Benefits	Project Costs	Cost Benefit Analysis
FY07	\$ - 0 -	\$ -0-	\$ -0-	\$ -0-	-0-	-0-
FY08	\$ 223,645	\$ 30,000	\$ 202,000	\$ 455,645	\$ 448,133	\$ 7,512
FY09	\$ 230,354	\$ 30,900	\$ 202,000	\$ 463,254	\$ 455,747	\$ 7,507
FY10	\$ 237,265	\$ 31,827	\$ 202,000	\$ 471,092	\$ 463,583	\$ 7,509
FY11	\$ 244,383	\$ 32,782	\$ 202,000	\$ 479,165	\$ 471,649	\$ 7,516
FY12	\$ 251,714	\$ 33,765	\$ 202,000	\$ 487,480	\$ 479,770	\$ 7,710
FY13	\$ 259,266	\$ 34,778	\$ 202,000	\$ 496,044	\$ 488,566	\$ 7,478
FY14	\$ 267,044	\$ 35,822	\$ 202,000	\$ 504,865	\$ 497,097	\$ 7,769
FY15	\$ 275,055	\$ 36,896	\$ 202,000	\$ 513,951	\$ 506,084	\$ 7,867
FY16	\$ 283,307	\$ 38,003	\$ 202,000	\$ 523,310	\$ 515,407	\$ 7,903
FY17	\$ 291,806	\$ 39,143	\$ 202,000	\$ 532,949	\$ 525,028	\$ 7,921
Totals	\$2,563,839	\$343,916	\$2,020,000	\$4,927,756	\$4,851,064	\$76,692

Project Name: The Hub
Project Date: 2012 - 2013
Project Budget: \$372,800
Funding Source: Fund 45 – Capital Project Fund

Project Description: Complete renovation of the old “bingo hall” after the purchase of this vacant property in 2008.

Project Benefits: Revitalized an abandoned area of the city and provided space for the county elections services department to be relocated. Renovation includes a large multi-purpose area that is used for voting, county functions, training facilities, and an auxiliary courtroom.

Operational Impact: Facilities consist of new energy efficient materials and further advanced toward a campus environment for county services as recommended in the Smith County Master Plan. Voters have ground level access to voting machines which has reduced the traffic and elevator usage in the Annex Building.



The Hub



Project Name: Precinct #1 Constable Building
Project Date: 2013
Project Budget: \$200,000
Funding Source: Fund 45 – Capital Project Fund

Project Description: Addition and renovation of unused county owned property that was purchased in 2008 to provide offices for the Constable, Pct. #1

Project Benefits: Revitalized an unsightly and unoccupied area with an attractive downtown building to become the headquarters of the Smith County Constable, Pct. #1. This project was part of the overall Master Plan to relocate all occupants from the old and inefficient Smith County Office Building.

Operational Impact: The estimated cost to bring the Smith County Office Building up the proper standards was in excess of \$7M. The new headquarters for the Constable, Pct. #1 includes energy efficient materials and provides ground level access.



Smith County Constable, Pct. #1

Project Name: Adult Probation Building
Project Date: 2013-2014
Project Budget: \$1,751,483
Funding Source: Fund 45 – Capital Project Fund

Project Description: Addition and complete renovation of the old “Boots & Saddles Club” after the purchase of this property in 2013.

Project Benefits: Revitalized an unsightly area with an attractive downtown building to relocate the Smith County Adult Probation Department. This major project completed this part of the Master Plan to relocate all occupants from the old and inefficient Smith County Office Building.

Operational Impact: The estimated cost to bring the Smith County Office Building up the proper standards was in excess of \$7M. The new headquarters for the Adult Probation Offices includes energy efficient materials, provides ground level access, houses all employees on one floor, and provides greater security.



Smith County Adult Probation Complex

Project Name: Jail Expansion Project
Project Date: 2011 - 2014
Project Budget: \$34,931,266
Funding Source: General Obligation Bonds 2011

Project Description: Project consists of an additional 384 new beds, expanded book-in area and medical infirmary in the central jail and video visitation, new and expanded laundry and kitchen facilities in the low risk unit.

Project Benefits: Inmates will no longer be housed in other counties in order to remain in compliance with the Texas Commission on Jail Standards. Safety of inmates, visitors, and personnel will be enhanced through expansion in book-in area and inmates will receive medical treatment in house for many ailments now requiring transport to outside facilities.

Operational Impact: Operational savings are projected to be realized by keeping all inmates in Smith County and from medical services being handled onsite and without 3rd party contracts. Other anticipated operational savings should be realized by changes in supervision methods allowed by the new jail construction.



CAPITAL LEASES

BANCORP SOUTH ROAD & BRIDGE 11 MACK TRUCKS & 1 MACK TRACTOR/TRAILER Lease #6562-016 Lease Term – 5 years beginning 11/15/10					
	Lease Expense	Depreciation Expense	Accumulated Depreciation	Principle Payable	Interest Expense
FY '11	-0-	228,459.73	228,459.73	1,289,822.34	43,678.34
FY '12	276,037.39	249,228.80	477,688.53	1,049,318.92	35,533.97
FY '13	276,037.39	249,228.80	726,917.33	800,385.66	27,104.13
FY '14	276,037.39	249,228.80	976,146.13	542,727.09	18,378.82
FY '15	276,037.39	249,228.80	1,225,374.93	276,037.39	9,347.69
FY '16	276,037.39	20,769.07	1,246,144.00	-0-	
	\$1,388,186.95	\$1,246,144.00			\$134,042.95

BANCORP SOUTH SHERIFF (10) CHEVROLET IMPALAS Lease #6562-017 Lease Term – 3 years beginning 11/20/11					
	Lease Expense	Depreciation Expense	Accumulated Depreciation	Principle Payable	Interest Expense
FY '12	\$70,185.90	\$62,389.56	\$62,389.56	\$137,511.66	\$3,513.56
FY '13	70,185.90	62,389.56	124,779.11	69,823.51	2,497.75
FY '14	70,185.90	62,389.56	187,168.67	-0-	362.39
	\$210,557.70	\$187,168.67			\$6,373.70

MOTOROLA EQUIPMENT & REFINANCING SHERIFF MOTOROLA CREDIT CORPORATION Lease #23305 Lease Term - 11 years beginning 8/01/12					
	Lease Expense	Depreciation Expense	Accumulated Depreciation	Principle Payable	Interest Expense
FY '12	-	\$23,960.12	\$23,960.12	\$1,437,607.33	-
FY '13	\$ 158,894.35	143,760.73	167,720.86	1,286,953.82	8,240.84
FY '14	158,894.35	143,760.73	311,481.59	1,172,201.98	44,142.51
FY '15	158,894.35	143,760.73	455,242.32	1,053,514.16	40,206.53
FY '16	158,894.35	143,760.73	599,003.05	930,755.34	36,135.53
FY '17	158,894.35	143,760.73	742,763.79	803,785.89	31,924.90
FY '18	158,894.35	143,760.73	886,524.52	672,461.39	27,569.85
FY '19	158,894.35	143,760.73	1,030,285.25	536,632.46	23,065.42
FY '20	158,894.35	143,760.73	1,174,045.99	396,144.60	18,406.49
FY '21	158,894.35	143,760.73	1,317,806.72	250,838.00	13,587.75
FY '22	158,894.35	119,800.61	1,437,607.33	100,547.38	8,603.73
FY '23	103,995.85			.30	3,448.77
	\$1,692,939.35	\$1,437,607.33			\$255,332.32

BANCORP SOUTH**R&B****John Deere 310SK****Backhoe****Lease #6562-019**

Lease Term 3 years beginning 11/26/12

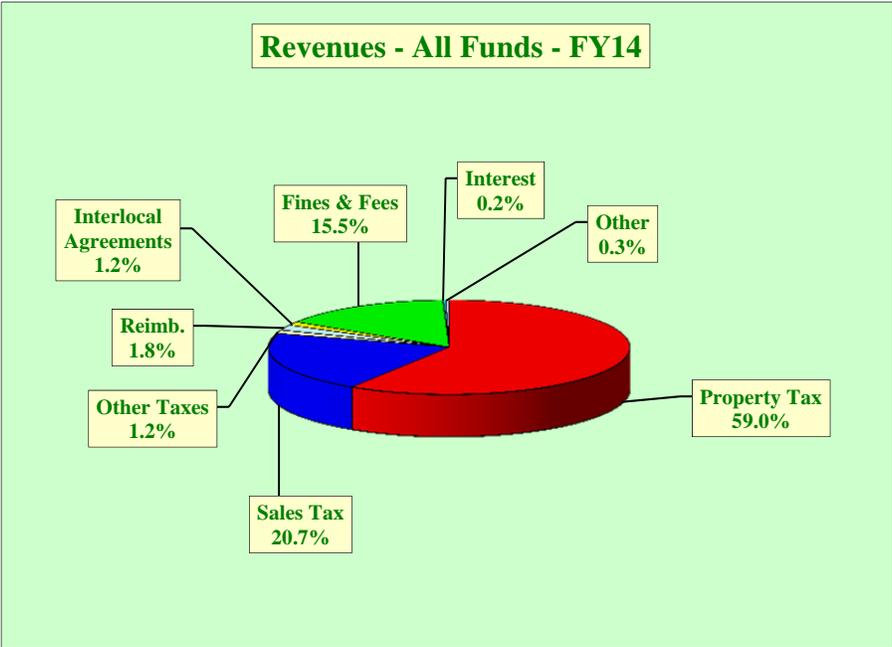
	Rent Expense	Depreciation Expense	Accumulated Depreciation	Principle Payable	Interest Expense
FY '13	(\$30,298.92)	\$24,694.44	(\$24,694.44)	(\$59,481.93)	\$ 880.85
FY '14	(\$30,298.92)	\$29,633.33	(\$54,327.78)	(\$30,073.74)	\$ 890.73
FY '15	(\$30,298.92)	\$29,633.33	(\$83,961.11)	(0.00)	\$ 225.18
FY '16		\$ 4,938.89			-
	(\$90,896.76)	\$88,900.00			\$1,996.76

BANCORP SOUTH**R&B****Rosco/Leeboy Broom****Lease #6562-021**

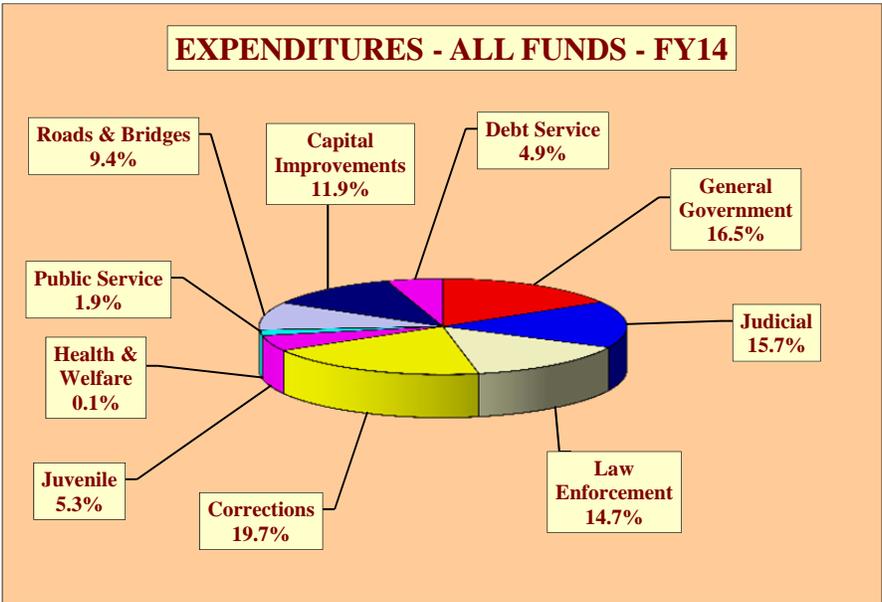
Lease Term: 3 years beginning 11/26/12

	Rent Expense	Depreciation Expense	Accumulated Depreciation	Principle Payable	Interest Expense
FY '13	(\$18,905.98)	\$15,408.89	(\$15,408.89)	(\$37,184.95)	\$618.93
FY '14	(18,905.98)	18,490.67	(33,899.56)	(18,800.50)	521.53
FY '15	(18,905.98)	18,490.67	(52,390.22)	(0.00)	105.48
FY '16		3,081.78			-
	\$56,717.94)	\$ 55,472.00			\$1,245.94

WHERE DOES THE MONEY COME FROM?



WHERE DOES THE MONEY GO?



CONSOLIDATED FINANCIAL SUMMARY OF BUDGETED FUNDS

	FY13				
	FY11 Actual	FY12 Actual	FY13 Budget Revised	Estimated Budget	FY14 Adopted Budget
Revenues					
Property Taxes	\$ 40,494,896	\$ 42,385,524	\$ 43,150,455	\$ 42,973,538	\$ 44,254,116
Sales Tax	14,827,225	14,952,457	15,000,000	15,663,000	15,500,000
Other Taxes	977,104	941,716	855,000	875,178	910,000
Reimbursements	1,636,688	1,904,885	1,598,208	1,841,136	1,233,500
Interlocal Agreements	987,245	1,039,666	986,500	1,132,601	1,051,500
Fines & Fees	11,552,942	11,749,996	11,435,050	11,296,686	11,628,900
Interest	152,711	379,166	258,805	296,487	174,370
Miscellaneous	347,280	553,623	499,562	587,285	240,900
Total Revenue	\$ 70,976,091	\$ 73,907,033	\$ 73,783,580	\$ 74,665,910	\$ 74,993,286
Expenditures:					
General Government	\$ 10,753,081	\$ 11,504,589	\$ 13,713,784	\$ 13,576,646	\$ 14,239,402
Judicial	11,822,752	12,296,098	13,296,871	13,163,902	13,590,657
Law Enforcement	10,877,928	11,249,116	12,046,043	11,925,583	12,687,148
Corrections & Rehabilitation	19,495,215	18,680,959	20,468,035	20,263,355	21,643,187
Health & Human Services	1,549,415	2,042,175	1,768,713	1,751,026	1,667,013
Infrastructure	6,391,711	6,350,543	7,106,807	7,035,739	8,084,214
Capital Improvements	2,325,025	5,746,978	27,696,653	27,419,686	10,247,400
Debt Service	8,400,313	4,221,809	4,258,400	4,215,816	4,258,600
Total Expenditures	\$ 71,615,440	\$ 72,092,267	\$ 100,355,306	\$ 99,351,753	\$ 86,417,621
Net Revenue (Expenditures)	\$ (639,349)	\$ 1,814,766	\$ (26,571,726)	\$ (24,685,843)	\$ (11,424,335)
Other Sources (Uses)					
Transfers In (Out)					\$ -
Proceeds from Debt	40,934,668	-			-
Total Resources (Uses)	\$ 40,934,668	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 17,761,364	\$ 58,056,686	\$ 59,811,339	\$ 59,811,339	\$ 35,125,497
Ending Fund Balance	\$ 58,056,686	\$ 59,811,339	\$ 33,226,714	\$ 35,125,497	\$ 23,701,162
Note 1: Debt Proceeds received in FY11 and jail expansion project are determining factors in major changes to fund balance					

RECAPITULATION OF FY14 ADOPTED BUDGET

	Estimated Ending Balance @ 9/30/13	Estimated Revenues FY14	Adopted Expenditures FY14	Net Interbudget Transfers 13/14 (Inc.) Dec.	Estimated Ending Balance @ 9/30/14	Estimated Reserve Ratio
<i>Operating Funds</i>						
General Fund	\$ 17,136,494	\$ 61,288,344	\$ 57,187,581	\$ 8,200,000	\$ 13,037,257	19.94%
Road & Bridge Fund	3,339,912	6,782,144	8,084,214	-	2,037,842	
Juvenile General Fund	1,848,241	186,700	4,455,061	(4,100,000)	1,679,880	
Indigent Health Care Trust Fund	151,786	50,250	44,985	-	157,051	
<i>Total Operating Funds</i>	\$ 22,476,433	\$ 68,307,438	\$ 69,771,840	\$ 4,100,000	\$ 16,912,031	
<i>Debt Service Funds</i>						
Debt Service	\$ 1,535,024	\$ 4,291,496	\$ 4,258,600	\$ -	\$ 1,567,920	
Total Debt Service Funds	\$ 1,535,024	\$ 4,291,496	\$ 4,258,600	\$ -	\$ 1,567,920	
<i>Total Operating and Debt Service</i>	\$ 24,011,457	\$ 72,598,934	\$ 74,030,440	\$ 4,100,000	\$ 18,479,951	
<i>Special Revenue Funds</i>						
Other Special Revenue Funds	\$ 3,230,444	\$ 977,720	\$ 2,139,781	\$ -	\$ 2,068,383	
<i>Total Special Revenue Funds</i>	\$ 3,230,444	\$ 977,720	\$ 2,139,781	\$ -	\$ 2,068,383	
<i>Capital Improvement Funds</i>						
Capital Project Fund	\$ 309,661	1,389,932	5,542,400	(4,050,000)	\$ 207,193	
Permanent Improvement Fund	-	-	-	-	-	
Jail Expansion Project Fund	4,654,832	25,000	4,500,000	-	179,832	
JAC Maintenance/Equipment Fund	1,020,319	1,700	205,000	(50,000)	867,019	
<i>Total Capital Improvement Funds</i>	\$ 5,984,813	\$ 1,416,632	\$ 10,247,400	\$ (4,100,000)	\$ 1,254,045	
Total All Funds	\$ 33,226,714	\$ 74,993,286	\$ 86,417,621	\$ -	\$ 21,802,379	

RECAPITULATION OF FY14 ADOPTED BUDGET (BY TYPE OF SERVICE)

	General Fund	Road & Bridge Fund	Capital Project Fund	Special Revenue Funds	Debt Service	Jail Expansion Project Fund	Other Capital Project Funds	Indigent Health Care Trust Fund	Juvenile Funds	Total All Funds
Estimated Fund Balance @ 10/1/13	\$ 17,136,494	\$ 3,339,912	\$ 309,661	\$ 3,230,444	\$ 1,535,024	\$ 4,654,832	\$ -	\$ 151,786	\$ 2,868,560	\$ 33,226,714
Revenues:										
Taxes:										
Property Taxes - Current	\$ 34,696,130	\$ 3,125,141	\$ 1,358,757		\$ 4,189,006					\$ 43,369,034
Property Taxes - Delq.	709,914	\$ 62,503	\$ 27,175		85,490					885,082
Sales Tax	15,500,000									15,500,000
Tax Penalty & Interest	-									-
Other Taxes	910,000									910,000
Reimbursements	1,186,000	123,000		-					47,500	1,356,500
Interlocal Agreements	763,500	-		-				50,000	115,000	928,500
Fines & Fees	7,190,400	3,461,500		960,500					16,500	11,628,900
Interest	100,000	10,000	4,000	12,220	17,000	25,000	1,700	250	4,200	174,370
Bond Proceeds										-
Miscellaneous	232,400	-		5,000					\$ 3,500	240,900
Total Revenues	\$ 61,288,344	\$ 6,782,144	\$ 1,389,932	\$ 977,720	\$ 4,291,496	\$ 25,000	\$ 1,700	\$ 50,250	\$ 186,700	\$ 74,993,286
Total Available	\$ 78,424,838	\$ 10,122,056	\$ 1,699,593	\$ 4,208,164	\$ 5,826,520	\$ 4,679,832	\$ 1,700	\$ 202,036	\$ 3,055,260	\$ 108,220,000
Other Financing Sources										
Transfers In	\$ -	\$ -	\$ 4,100,000		\$ -		\$ 50,000	\$ -	\$ 4,100,000	8,250,000
Total Available & Other Sources	\$ 78,424,838	\$ 10,122,056	\$ 5,799,593	\$ 4,208,164	\$ 5,826,520	\$ 4,679,832	\$ 51,700	\$ 202,036	\$ 7,155,260	\$ 116,470,000
Expenditures By Type:										
General Government	\$ 12,676,418		\$ -	\$ 1,562,984				\$ -		\$ 14,239,402
Judicial	13,359,861			230,797						13,590,657
Law Enforcement	12,341,148			346,000						12,687,148
Corrections	17,061,654									17,061,654
Juvenile	126,473								4,660,061	4,786,533
Health & Welfare	-							44,985		44,985
Public Service	1,622,028									1,622,028
Roads & Transportation	-	8,084,214								8,084,214
Capital Improvements			5,542,400			4,500,000	-			10,042,400
Debt Service	-				4,258,600					4,258,600
Total Expenditures	\$ 57,187,581	\$ 8,084,214	\$ 5,542,400	\$ 2,139,781	\$ 4,258,600	\$ 4,500,000	\$ -	\$ 44,985	\$ 4,660,061	\$ 86,417,621
Other Financing Uses										
Interbudget Transfers Out	\$ 8,200,000		\$ 50,000	\$ -	\$ -		\$ -	\$ -		\$ 8,250,000
Reserves	\$ 13,037,257	\$ 2,037,842	\$ 207,193	\$ 2,068,383	\$ 1,567,920	\$ 179,832	\$ 51,700	\$ 157,051	\$ 2,495,200	\$ 21,802,379
Total Expenditures & Other Uses	\$ 78,424,838	\$ 10,122,056	\$ 5,799,593	\$ 4,208,164	\$ 5,826,520	\$ 4,679,832	\$ 51,700	\$ 202,036	\$ 7,155,260	\$ 116,470,000

Note 1: Reserves represent estimated ending fund balance at 9/30/14

RECAPITULATION OF FY14 ADOPTED BUDGET (By Category)

	General Fund	Road & Bridge Fund	Capital Projects Fund	Jail Expansion Project Fund	Special Revenue Funds	Debt Service Funds	Other Capital Improvement Funds	Indigent Health Care Trust Funds	Juvenile Funds	Total Funds
Est. Fund Balance @ 10/1/13	\$ 17,136,494	\$ 3,339,912	\$ 309,661	\$ 4,654,832	\$ 3,230,444	\$ 1,535,024	\$ 1,020,319	\$ 151,786	\$ 1,848,241	\$ 33,226,714
Revenues:										
Taxes:										
Property Taxes - Current	\$ 34,696,130	\$ 3,125,141	\$ 1,358,757		\$ -	\$ 4,189,006	\$ -	\$ -	\$ -	\$ 43,369,034
Property Taxes - Delinquent	709,914	62,503	27,175		-	85,490	-	-	-	885,082
Sales Tax	15,500,000	-	-		-	-	-	-	-	15,500,000
Other Taxes	910,000	-	-		-	-	-	-	-	910,000
Reimbursements	1,186,000	-	-		-	-	-	-	47,500	1,233,500
Interlocal Agreements	763,500	123,000	-		-	-	-	50,000	115,000	1,051,500
Fines & Fees	7,190,400	3,461,500	-		960,500	-	-	-	16,500	11,628,900
Interest	100,000	10,000	4,000	25,000	12,220	17,000	1,700	250	4,200	174,370
Bond Proceeds				-						
Miscellaneous	232,400	-	-		5,000	-	-	-	3,500	240,900
Total Revenues	\$ 61,288,344	\$ 6,782,144	\$ 1,389,932	\$ 25,000	\$ 977,720	\$ 4,291,496	\$ 1,700	\$ 50,250	\$ 186,700	\$ 74,993,286
Total Available	\$ 78,424,838	\$ 10,122,056	\$ 1,699,593	\$ 4,679,832	\$ 4,208,164	\$ 5,826,520	\$ 1,022,019	\$ 202,036	\$ 2,034,941	\$ 108,220,000
<i>Other Financing Sources</i>										
Transfers In	-	-	\$ 4,100,000		-	-	50,000	-	4,100,000	\$ 8,250,000
Total Available & Other Sources	\$ 78,424,838	\$ 10,122,056	\$ 5,799,593	\$ 4,679,832	\$ 4,208,164	\$ 5,826,520	\$ 1,072,019	\$ 202,036	\$ 6,134,941	\$ 116,470,000
<i>Expenditures</i>										
Salary	\$ 26,557,308	\$ 2,762,714	\$ -	\$ -	\$ 152,665				\$ 2,568,824	\$ 32,041,511
Fringe Benefits	10,116,545	1,101,643		-	27,798			-	896,225	12,142,210
Operating Expenses	20,003,228	3,904,857	565,000	-	1,106,318		-	44,985	910,012	26,534,400
Capital Outlay	510,500	315,000	4,977,400	4,500,000	853,000		205,000		80,000	11,440,900
Debt Service						4,258,600				4,258,600
Total Expenditures	\$ 57,187,581	\$ 8,084,214	\$ 5,542,400	\$ 4,500,000	\$ 2,139,781	\$ 4,258,600	\$ 205,000	\$ 44,985	\$ 4,455,061	\$ 86,417,621
<i>Other Financing Uses</i>										
Interbudget Transfers Out	\$ 8,200,000	\$ -	\$ 50,000		\$ -	\$ -	\$ -	\$ -		\$ 8,250,000
Restricted Reserves	\$ -				\$ -	\$ -	\$ -	\$ -		\$ -
Unrestricted Reserves	\$ 13,037,257	\$ 2,037,842	\$ 207,193	\$ 179,832	\$ 2,068,383	\$ 1,567,920	\$ 867,019	\$ 157,051	\$ 1,679,880	\$ 21,802,379
Total Expenditures & Other Uses	\$ 78,424,838	\$ 10,122,056	\$ 5,799,593	\$ 4,679,832	\$ 4,208,164	\$ 5,826,520	\$ 1,072,019	\$ 202,036	\$ 6,134,941	\$ 116,470,000

FUND SUMMARY – DEBT SERVICE FUND

The combined portion of the ad valorem tax rate designated for FY14 debt service is 0.035212, as compared to the FY13 debt service rate of 0.035963. Below is the description of outstanding debt and the level of indebtedness.

General Obligation and Refunding Bonds 2011

Issue Date: June 28, 2011

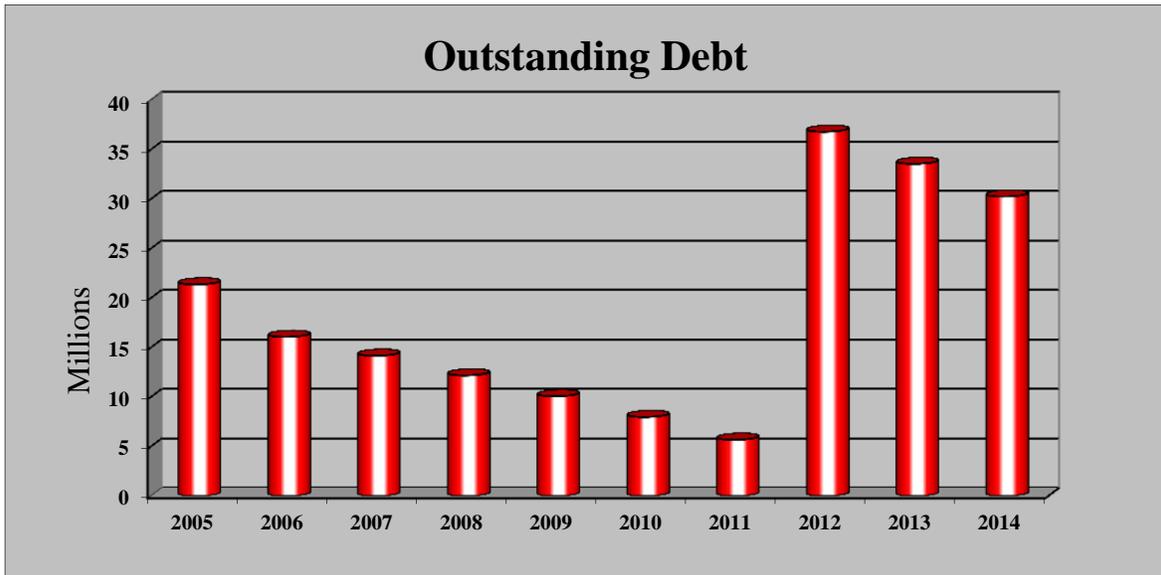
Issue Amount: \$39,955,000

Maturity Date: August 15, 2023

Callable Date: August 15, 2021

Purpose: Jail Expansion/Renovations and refunding of existing debt

Total True Interest Cost: 2.564%



Schedule of Debt Maturity

General Obligation & Refunding 2011

Purpose: Jail Expansion/Renovation & Debt Refunding

Maturity	Bonds Due 8/15	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest	Remaining Balance
						\$47,670,259.16
2011/12	3,130,000.00	571,959.16	517,350.00	1,089,309.16	4,219,309.16	43,450,950.00
2012/13	3,240,000.00	501,700.00	501,700.00	1,003,400.00	4,243,400.00	39,207,550.00
2013/14	3,305,000.00	469,300.00	469,300.00	938,600.00	4,243,600.00	34,963,950.00
2014/15	3,375,000.00	436,250.00	436,250.00	872,500.00	4,247,500.00	30,716,450.00
2015/16	3,440,000.00	419,375.00	419,375.00	838,750.00	4,278,750.00	26,437,700.00
2016/17	3,545,000.00	384,975.00	384,975.00	769,950.00	4,314,950.00	22,122,750.00
2017/18	3,645,000.00	349,525.00	349,525.00	699,050.00	4,344,050.00	17,778,700.00
2018/19	3,665,000.00	294,850.00	294,850.00	589,700.00	4,254,700.00	13,524,000.00
2019/20	3,780,000.00	221,550.00	221,550.00	443,100.00	4,223,100.00	9,300,900.00
2020/21	4,000,000.00	145,950.00	145,950.00	291,900.00	4,291,900.00	5,009,000.00
2021/22	4,120,000.00	85,950.00	85,950.00	171,900.00	4,291,900.00	717,100.00
2022/23	710,000.00	3,550.00	3,550.00	7,100.00	717,100.00	0.00
	\$39,955,000.00	\$3,884,934.16	\$3,830,325.00	\$7,715,259.16	\$47,670,259.16	



BUDGET DETAIL SECTION

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DEPARTMENTAL INDEX

Revenues:	Page #		Page #
General Fund	64	Road & Bridge Funds	69
Special Revenue Funds	66	Juvenile	70
Debt Service Funds	69		
Expenditures: (Alphabetical)	Page #		Page #
<i>General Fund</i>			
Agriculture Extension	137	Tax Assessor/Collector	87
Capital Murder Trials	100	Veterans	135
Commissioners Court	74	Warrant Division - Courts	121
Community Supervision	126		
Constables	115	<i>Special Revenue Funds:</i>	
County Auditor	83	Courthouse Security	139
County Clerk	101	County Law Library	139
County Court	91	Justice Court Technology Fund	139
County Courts at Law	95	County Clerk Records Management	140
County Treasurer	86	District Clerk Records Management	140
Criminal District Attorney	110	Forfeiture Interest Fund	140
District Clerk	102	Search & Rescue Fund	141
District Courts	97	Workforce Investment Fund	141
Elections/Voter Registration	77	Community Policing	142
Environmental Crimes Unit	122		
Facilities Services	88	<i>Other Funds:</i>	
Fire Marshal	112	Indigent Health Care Trust Fund	138
Indigent Defense	101	Road & Bridge Fund	132
Information Technology	78	Juvenile Services	128
General Operations	81		
Human Resources	89	<i>Debt Service Funds:</i>	
Jail Operations	125	All Series	145
Judicial Compliance Office	82		
Justices of the Peace	103	<i>Capital Improvement Funds</i>	
Juvenile Board	127	Permanent Improvement Fund	143
Pre-Trial Release	111	JAC Maintenance Fund	143
Public Service	81	Capital Project Fund	143
Purchasing	85	Jail Expansion Project Fund	144
Records Services	76		
Sheriff	123		

REVENUE RECAP

<i>General Fund</i>							
	Actual	Actual	Estimated	Estimated		Variance	% of
	Revenue	Revenue	Revenue	Revenue	% of Total	FY13 to FY14	Change
	FY11	FY12	FY13	FY14	Revenue		
Revenues:							
Taxes:							
Property Taxes - Current	\$ 33,324,798	\$ 33,204,654	\$ 33,728,174	\$ 34,696,130	56.61%	\$ 967,956	2.87%
Property Taxes - Delinquent	265,247	546,452	690,114	709,914	1.16%	19,800	2.87%
Sales Tax	14,827,225	14,952,457	15,000,000	15,500,000	25.29%	500,000	3.33%
Other Taxes	977,104	941,716	855,000	910,000	1.48%	55,000	6.43%
Reimbursements	1,436,732	1,699,259	1,450,532	1,246,000	2.03%	(204,532)	-14.10%
Interlocal Agreements	687,734	687,482	704,500	703,500	1.15%	(1,000)	-0.14%
Fines & Fees	6,838,630	7,054,444	6,933,400	7,190,400	11.73%	257,000	3.71%
Interest	75,126	95,759	95,000	100,000	0.16%	5,000	5.26%
Miscellaneous	318,653	362,434	492,062	232,400	0.38%	(259,662)	-52.77%
Total Revenues - General Fund	\$ 58,751,250	\$ 59,544,657	\$ 59,948,782	\$ 61,288,344	100.00%	\$ 1,339,562	2.23%
<i>Road & Bridge Fund</i>							
Revenues:							
Taxes:							
Property Taxes - Current	\$ 2,948,158	\$ 3,007,634	\$ 3,046,917	\$ 3,125,141	46.08%	\$ 78,224	2.57%
Property Taxes - Delinquent	40,802	49,906	60,938	62,503	0.92%	1,565	2.57%
Reimbursements	180	37,930	18,160	-	0.00%	(18,160)	
Interlocal Agreements	103,999	154,283	117,000	123,000	1.81%	6,000	5.13%
Fines & Fees	3,705,845	3,669,097	3,532,750	3,461,500	51.04%	(71,250)	-2.02%
Interest	8,824	11,941	11,000	10,000	0.15%	(1,000)	-9.09%
Miscellaneous	5,519	146,515	-	-	0.00%	-	
Transfer In - General Fund			350,000	-	0.00%	(350,000)	-100.00%
Total Revenues - Road & Bridge Fund	\$ 6,813,327	\$ 7,077,306	\$ 7,136,765	\$ 6,782,144	100.00%	\$ (354,621)	-4.97%
Total General & R&B Fund	\$ 65,564,577	\$ 66,621,963	\$ 67,085,547	\$ 68,070,488		\$ 984,941	1.47%

Fund	REVENUES	Acct #	Actual	Actual	Estimated	Estimated
			Revenue	Revenue	Revenue	Revenue
			10/11	11/12	12/13	13/14
10	GENERAL FUND					
	<i>Taxes</i>					
	Current Property Tax	31010	\$33,324,798	\$33,204,654	\$33,728,174	\$34,696,130
	Delinquent Property Tax	31011	265,247	546,452	690,114	709,914
	Sales Tax	31812	14,827,225	14,952,457	15,000,000	15,500,000
	Tax Penalty & Interest	31915	519,958	526,805	450,000	450,000
	<i>Licenses & Permits</i>					
	Application & License Fees	32010	1,500	3,000	1,500	2,000
	Salvage Yard License	32030	300	150		
	Alcohol Permits	32020	3,316	2,808	2,000	8,500
	<i>Rental Commissions</i>					
	Miscellaneous Leases	32501	100	120		
	Vending	32520	9,312	7,518	7,000	5,500
	Cottonbelt Building	32530	226,995	216,982	220,000	220,000
	Courthouse Annex	32535				6,900
	<i>Federal Funding</i>					
	Incentive Payments (SSA)	33015	400	400		
	Civil Defense - Federal	33110	0	0		60,000
	FEMA Reimbursement	33112		178,443		
	ETATTF Reimbursement	33183	70,285	59,978	50,000	60,000
	<i>State Fees</i>					
	Liquor Drink Tax	33215	412,126	354,668	350,000	400,000
	Bingo Commission	33235	45,019	60,243	55,000	60,000
	<i>Reimbursements</i>					
	SCAAP Reimbursements	33317	66,934	99,804	75,000	70,000
	Unemployment/Workers Comp. Reimbursement	33318	75,129	29,723		
	Court Ordered Restitution	33319	720	8,446		
	State Juror Reimbursement	33331	60,076	70,834	50,000	75,000
	Sexual Assault Reimbursement	33902	16,045	12,185	10,000	5,000
	Medical Reimbursement Fee	33904				
	Indigent Health Care Reimbursement	33906	73,112	136,576	75,000	100,000
	Witness Fee Reimbursement	33908	11,059	22,947	15,000	10,000
	VINE Service Agreement	33909	30,710	30,710	30,000	0
	Insurance Proceeds	33913	48,619	28,705	41,931	
	Foster Care Reimbursement DHS – D.A.	33916	31,255	29,417	25,000	25,000
	Sale of Equipment	33920	16,080	42,128	16,747	
	Miscellaneous Reimbursements	33921	28,459	170,312	303,101	
	Attorney Fee Reimbursement (Civil)	33924	1,050	1,145	500	1,000
	Election Reimbursement	33926	55,531	37,575	60,000	60,000
	TFID Reimbursements	33934	199,829	111,629	110,000	110,000
	Attorney Fees - Defendants	33935	64,391	54,655	55,000	60,000

Fund	REVENUES	Acct #	Actual	Actual	Estimated	Estimated
			Revenue	Revenue	Revenue	Revenue
			10/11	11/12	12/13	13/14
	Prisoner Care - City of Tyler	33950	246,415	305,480	250,000	260,000
	Prisoner Care - Federal	33955	357,114	310,695	300,000	350,000
	<i>Interlocal Agreements</i>					
	Dispatch Operations	34026	137,534	152,518	167,500	167,500
	Chapel Hill ISD - Security	34027	55,247	57,508	57,000	61,000
	Lindale ISD - Security	34028	116,180	108,957	110,000	110,000
	Commission Taxing Entities	34045	378,373	368,099	370,000	365,000
	<i>Fees of Office</i>					
	Transaction Fee	34201	22,903	23,289	22,000	22,000
	Justice of the Peace - Pct. #1	34221	22,565	24,002	22,000	15,000
	Justice of the Peace - Pct. #2	34222	30,026	40,961	35,000	45,000
	Justice of the Peace - Pct. #3	34223	57,668	65,133	65,000	65,000
	Justice of the Peace - Pct. #4	34224	48,671	67,042	55,000	70,000
	Justice of the Peace - Pct. #5	34225	94,606	102,194	105,000	95,000
	Constable - Pct. #1	34231	108,553	104,456	90,000	70,000
	Constable - Pct. #2	34232	53,476	58,212	50,000	47,000
	Constable - Pct. #3	34233	67,715	65,387	65,000	75,000
	Constable - Pct. #4	34234	42,252	43,744	40,000	45,000
	Constable - Pct. #5	34235	28,272	30,628	25,000	25,000
	County Clerk Vital Statistics Fee	34239	2,655	2,598	2,300	2,500
	County Clerk	34240	1,337,353	1,388,139	1,350,000	1,385,000
	County Judge	34245	5,324	5,897	5,000	4,800
	District Clerk	34260	467,660	424,487	450,000	425,000
	Criminal District Attorney	34270	57,156	51,099	50,000	45,000
	Sheriff	34275	338,287	328,344	335,000	320,000
	Sheriff - False Alarm Fees	34276	50	0		
	<i>Fees of Service</i>					
	Fire Marshall	34315	2,452	3,232	2,400	2,400
	Video Fees	34320	21,778	12,456	12,000	8,000
	Transportation Fees	34325	400	200		
	<i>Fees - State Imposed</i>					
	D.D.C. - Justice of the Peace - Pct. #1	34421	0	20		
	D.D.C. - Justice of the Peace - Pct. #2	34422	7,589	7,559	6,500	7,500
	D.D.C. - Justice of the Peace - Pct. #3	34423	3,657	2,943	2,700	3,000
	D.D.C. - Justice of the Peace - Pct. #4	34424	8,513	5,710	5,000	5,500
	D.D.C. - Justice of the Peace - Pct. #5	34425	4,652	3,759	4,000	2,700
	County Judge - Judicial State Supplement	34426	19,075	18,645	25,000	25,000
	Estray	34429			6,000	7,500
	Jury Fees	34430	9,600	9,131	8,500	8,500
	Department of Public Safety - FTA Fees	34433	31,106	30,155	32,000	30,000
	District Attorney - Mental Fee	34434	200	200		
	Records Management - District Clerk	34435	24,074	27,052	25,000	28,000
	Child Safety Fees	34440	2,580	1,796	2,000	2,000
	Family Protection Fee	34442	20,171	19,265	19,000	17,000

Fund	REVENUES	Acct #	Actual	Actual	Estimated	Estimated
			Revenue	Revenue	Revenue	Revenue
			10/11	11/12	12/13	13/14
	Guardianship Fee	34446	13,780	14,640	14,000	13,500
	Court Records Preservation	34448	43,864	42,993	42,000	42,000
	Arrest Fees (80%)	34450	39,926	44,393	45,000	45,000
	Child Abuse Prevention	34454		740	500	1,500
	Records Management - County Clerk	34455	57,218	54,620	55,000	55,000
	ISF Checks	34465	6,895	5,922	5,000	5,000
	<i>Fees - Court Imposed</i>					
	Inmate Reimbursement	34505	5,095	1,710	2,000	1,500
	Child Support Processing	34510	3,365	3,630	3,500	3,500
	Pre Trial Release	34520	21,070	20,077	25,000	15,000
	Court Reporter	34525	65,300	63,103	63,000	55,000
	Administrative	34530	186,714	180,891	185,000	180,000
	County Court at Law Salary Supplement	34535	225,000	225,000	225,000	225,000
	Bailiff	34540	47,899	44,796	45,000	45,000
	<i>Fees</i>					
	Tax Certificates	34601	6,828	8,415	7,000	7,500
	Auto Registration	34602	611,901	593,710	590,000	590,000
	Delinquent Tax Collector	34604	201,168	205,504	180,000	190,000
	Titles	34612	273,545	280,630	265,000	260,000
	Traffic Fees & Child Safety	34650	21,739	21,065	22,000	21,000
	Coin Station Commissions	34655	284,968	292,029	250,000	260,000
	Rendition Fee	34678	22,651	25,169	30,000	27,000
	Vehicle Sales Tax Commission	34682	837,752	1,031,078	1,050,000	1,350,000
	Auto Registration - \$1.50 child safety fee	35015	163,195	172,562	155,000	170,000
	<i>Fines</i>					
	Justice of the Peace - Pct. #1	35521	5,926	9,524	9,500	10,000
	Justice of the Peace - Pct. #2	35522	63,814	74,351	70,000	68,000
	Justice of the Peace - Pct. #3	35523	32,238	33,892	38,000	31,000
	Justice of the Peace - Pct. #4	35524	68,280	90,968	82,000	90,000
	Justice of the Peace - Pct. #5	35525	116,617	131,971	130,000	148,000
	District Court	35530	31,135	45,476	50,000	30,000
	County Courts at Law	35535	408,592	334,670	350,000	310,000
	Bond Forfeitures	35536	26,005	27,222	25,000	27,000
	<i>Special</i>					
	Interest Earned	36610	55,025	61,501	65,000	80,000
	Donations	36014	1,600	8,601	244,015	
	Miscellaneous	36620	25,264	52,514		
	Interest Received on Investments	36638	20,102	34,258	30,000	20,000
	Sale of Capital Assets	36649	7,300			
	Unclaimed Funds	36691	32,002	34,571	4,300	
	Other Financing Sources	39010				
	Total Revenue - General Fund		\$58,751,250	\$59,544,657	\$59,948,782	\$61,288,344
11	GRAFFITI ERADICATION FUND					
	<i>Fees - State Imposed</i>					

Fund	REVENUES	Acct #	Actual	Actual	Estimated	Estimated
			Revenue	Revenue	Revenue	Revenue
			10/11	11/12	12/13	13/14
	Graffiti Eradication	34452	\$301	\$529	\$400	\$500
	Interest	36610	18	21	5	20
	Total Revenue - Graffiti Eradication Fund		\$319	\$550	\$405	\$520
12	COURTHOUSE SECURITY FUND					
	<i>Fees - State Imposed</i>					
	Courthouse Security Fees	34460	92,403	93,887	92,000	90,000
	Courthouse Security Fees (JPs)	34461	42,753	42,908	43,000	42,000
	Interest	36610	1,543	1,992	1,500	2,000
	Total Revenue - Courthouse Security Fund		\$136,699	\$138,787	\$136,500	\$134,000
15	COMMUNITY POLICING - PCT. #1					
	<i>Reimbursements</i>					
	Community Apartment Partners		\$105,816	\$96,216	\$96,216	
	Interest	36610	77	107		
	Total Revenue - Community Policing Fund		\$105,893	\$96,323	\$96,216	\$0
16	LAW LIBRARY FUND					
	<i>Charges for Services</i>					
	Bar Association Contribution	34286	\$5,000	\$5,000	\$5,000	\$5,000
	User Fees	34687	5,446	7,469	6,000	6,500
	Library Fees	34699	152,012	147,161	145,000	157,000
	Westlaw Reimbursement	33910				
	Interest	36610	487	745	500	500
	Interest Received on Investments	36638				
	Total Revenue - Law Library		\$162,945	\$160,375	\$156,500	\$169,000
44	JUSTICE COURT TECHNOLOGY FUND					
	<i>Charges for Services</i>					
	State Revenue	33301				
	Technology Fees	34436	\$42,881	\$42,964	\$44,000	\$42,000
	Interest	36610	341	60		
	Interest Earned on Investments	36638		159	150	250
	<i>Miscellaneous</i>					
	Other - Miscellaneous	36620				
	Total Revenue - Justice Court Technology Fund		\$43,223	\$43,183	\$44,150	\$42,250
45	CAPITAL PROJECT FUND					
	<i>Taxes</i>					
	Property Taxes - Current	31010	\$962,124	\$1,163,789	\$1,324,746	\$1,358,757
	Property Taxes - Delinquent	31011	13,916	165,578	26,495	27,175
	Insurance Proceeds	33913	88,589			
	Miscellaneous Reimbursement	33921		25,000	16,000	
	Donations	36014	10,950			
	Interest	36610	1,272			
	Interest Received on Investments	36638	1,360	4,725	3,500	4,000

Fund	REVENUES	Acct #	Actual Revenue 10/11	Actual Revenue 11/12	Estimated Revenue 12/13	Estimated Revenue 13/14
	Total Revenue - Facility Improvement Fund		\$1,078,212	\$1,359,092	\$1,370,741	\$1,389,932
	Transfer In - General Fund	39010	\$20,000	\$0	\$334,400	\$4,100,000
	Total Available - Facility Improvement Fund		\$1,098,212	\$1,359,092	\$1,705,141	\$5,489,932
46	RECORDS MANAGEMENT - COUNTY CLERK					
	<i>Charges for Services</i>					
	Records Management Fees (GC 118.0216)	34608	\$303,748	\$307,020	\$300,000	\$305,000
	Records Archive Fee (118.025)	34681	272,495	277,580	270,000	280,000
	Interest	36623	805	2,821	2,000	3,800
	Interest Received on Investments	36638	3,422	3,841	2,500	3,000
	Total Revenue - Records Management/County Clerk		\$580,470	\$591,262	\$574,500	\$591,800
49	RECORDS MANAGEMENT - DISTRICT CLERK					
	<i>Charges for Services</i>					
	Records Management Fees	34435	\$12,764	\$13,461	\$12,500	\$12,000
	Records Archive Fee	34674	11,148	11,315	11,000	11,000
	Interest	36610	365	524	400	500
	Total Revenue - Records Management/District Clerk		\$24,277	\$25,300	\$23,900	\$23,500
50	FORFEITURE INTEREST 10% FUND					
	Forfeitures 10%	36630	\$38,888	\$41,418	\$20,000	\$5,000
	Interest	36610	1,497	1,687	1,000	1,500
	Total Revenue - Forfeiture Interest 10%		\$40,385	\$43,105	\$21,000	\$6,500
51	SEARCH & RESCUE FUND					
	Donations	36014	\$3,500			
	Estray of Livestock	34429	6,700	17,086	0	0
	Interest	36610	41	71		
	Total Revenue -Search & Rescue Fund		\$10,241	\$17,157	\$0	\$0
52	COUNTY & DISTRICT COURT TECHNOLOGY FUND					
	<i>Charges for Services</i>					
	Technology Fees (SB3637)	34436	\$7,865	\$9,646	\$9,000	\$9,500
	Interest	36610	\$48	\$89	\$50	\$150
	Total Revenue - Court Technology Fund		\$7,913	\$9,735	\$9,050	\$9,650
57	PERMANENT IMPROVEMENT FUND					
	Interest	36610	\$110			

Fund	REVENUES	Acct #	Actual Revenue 10/11	Actual Revenue 11/12	Estimated Revenue 12/13	Estimated Revenue 13/14
	Total Revenue - Permanent Improvement Fund		\$110	\$0	\$0	\$0
60	INDIGENT HEALTH CARE TRUST FUND					
	<i>Reimbursements</i>					
	Permanent Trust Fund - DHS	33304	\$80,512	\$82,900	\$50,000	\$50,000
	Interest Earned	36610	270	622	300	100
	Interest Earned on Investments	36638	449	467	200	150
	Total Revenue - Indigent Health Care Trust Fund		\$81,232	\$83,989	\$50,500	\$50,250
65	JAIL EXPANSION PROJECT FUND					
	Miscellaneous Reimbursements	33929		\$ 23,246		
	Interest	36610	43,335	207,372	120,000	25,000
	Bond Proceeds	38010	34,200,000			
	Bond Premium	38011	921,266			
	Total Revenue - Jail Expansion Project Fund		\$35,164,601	\$230,618	\$120,000	\$25,000
70	DEBT SERVICE FUND					
	<i>Taxes</i>					
	Property Taxes - C.O. Series 2000 - Current	31008	\$891,199	\$0		
	Property Taxes - C.O. Series 2001 - Current	31009	1,150,902	\$0		
	Property Taxes - C.O. Series 2004 - Current	31010	869,560	\$0		
	Property Taxes - G.O. Series 2011 - Current	31000	10,991	4,173,220	\$4,187,610	\$4,189,006
	Property Taxes - C.O. Series 2000 - Delinquent	31018	5,037	0		
	Property Taxes - C.O. Series 2001 - Delinquent	31019	7,781	0		
	Property Taxes - C.O. Series 2004 - Delinquent	31020	4,381	0		
	Property Taxes - G.O. Series 2011 - Delinquent	31021		74,291	85,461	85,490
	Proceeds from Bonds - Refunding	38010	5,756,393			
	Bond Premium	38011	57,009			
	Interest	36636	7,975	15,963	15,000	17,000
	Total Revenue - Debt Service Fund		\$8,761,227	\$4,263,474	\$4,288,071	\$4,291,496
73	WORKFORCE INVESTMENT FUND					
	Donations	36014	\$ -	\$ 35,885	\$ -	\$ -
	Interest	36636	452	401	200	500
	Total Revenue - Workforce Investment Fund		\$ 452	\$ 36,286	\$ 200	\$ 500
75	ROAD & BRIDGE FUND					
	<i>Taxes</i>					
	Current Property Tax	31010	\$2,948,158	\$3,007,634	\$3,046,917	\$3,125,141
	Delinquent Property Tax	31011	40,802	49,906	60,938	62,503

Fund	REVENUES	Acct #	Actual	Actual	Estimated	Estimated
			Revenue	Revenue	Revenue	Revenue
			10/11	11/12	12/13	13/14
	FEMA Reimbursement	33112				
	Insurance Proceeds	33913		34,548	18,160	
	Miscellaneous Reimbursements	33921	180	3,382		
	Road Damage Reimbursement	33927				
	Interlocal Agreements	34000				
	<i>Road & Bridge Fees</i>					
	Auto Registration Fee (\$10)	35005	1,946,528	2,023,488	1,875,000	1,900,000
	Auto Registration Fee (R&B)	35010	919,486	803,662	800,000	780,000
	State Lateral Road	35020	82,576	82,355	82,000	78,000
	Sale of Equipment	35025	2,924	103,208		
	Weight & Axle	35035	21,423	71,928	35,000	45,000
	State Traffic Fee - 5% County Portion	35526	10,822	10,380	10,000	9,000
	Subdivision Regulation Fees	35040	1,225	975	750	2,000
	Garden Lake Assessment		615			
	<i>Fines</i>					
	J.P. #1 - Traffic Fines	35521	4,822	9,299	7,000	7,500
	J.P. #2 - Traffic Fines	35522	173,351	171,846	175,000	160,000
	J. P. #3 - Traffic Fines	35523	79,454	77,625	80,000	78,000
	J. P. #4 - Traffic Fines	35524	208,705	230,346	210,000	225,000
	J. P. #5 - Traffic Fines	35525	360,837	341,476	375,000	300,000
	Interest	36610	3,902	6,171	6,500	6,500
	Donations	36014		39,002		
	Miscellaneous	36620	2,595	4,305		
	Interest Received on Investments	36638	4,922	5,770	4,500	3,500
	Total Revenue - Road & Bridge Fund		\$6,813,327	\$7,077,306	\$6,786,765	\$6,782,144
	Transfer In - General Fund		\$0	\$0	\$350,000	
	Total Available - Road & Bridge Fund		\$6,813,327	\$7,077,306	\$7,136,765	\$6,782,144
87	J/A/C MAINTENANCE FUND					
	Interest Earned on Investments	36638	1,306	1,518	1,000	1,700
	Total Revenue - Juvenile Attention Maintenance Fund		\$1,306	\$1,518	\$1,000	\$1,700
	Transfer In - General Fund				\$50,000	\$50,000
	Transfer In - Facility Improvement Fund	39045	\$50,000	\$50,000	\$0	
	Total Available - Juvenile Attention Maintenance Fund		\$51,306	\$51,518	\$51,000	\$51,700
93	JUVENILE GENERAL FUND					
	Rentals/Leases Vending	32520	\$0	\$0		
	State Placement Reimbursement	33314	-	-		
	Restitution	33322		600		
	Electronic Monitoring	33332	601	907	800	1,000

Fund	REVENUES	Acct #	Actual	Actual	Estimated	Estimated
			Revenue	Revenue	Revenue	Revenue
			10/11	11/12	12/13	13/14
	Miscellaneous Reimbursement	33902	2,388	10,584		
	UA Reimbursement	33903	1,900	1,350	1,500	1,500
	Medical Reimbursement Fee	33904	56			
	Insurance Proceeds	33913				
	Care of Prisoners	33950	425	33,040	15,000	45,000
	<i>Interlocal Agreements</i>					
	City of Tyler - J.A.C.	34010	115,000	115,000	115,000	115,000
	<i>Fees - Court Imposed</i>					
	Placement Fee - Juveniles	34505	-	15		
	Supervision Fees - Juvenile	34515	17,578	13,124	15,000	16,000
	Juvenile Fines & Fees	34516	1,487	862	1,000	500
	Donations - Jury	36014	3,608	3,790	2,500	3,500
	Interest	36610	2,914	2,928	2,000	1,200
	Miscellaneous	36620	50			
	Interest Received on Investments	36638	673	2,105	2,500	3,000
	Total Revenue -Juvenile General Fund		\$146,680	\$184,305	\$155,300	\$186,700
	Transfer In - General Fund		\$4,100,000	\$4,100,000	\$4,100,000	\$4,100,000
	Total Available - Juvenile General Fund		\$4,246,680	\$4,284,305	\$4,255,300	\$4,286,700
	Total Revenue - All Funds		\$111,910,759	\$73,907,022	\$73,783,580	\$74,993,286
	Interbudget Transfers		\$4,170,000	\$4,150,000	\$4,834,400	\$8,250,000

EXPENDITURE COMPARTIVE BY DEPARTMENT

	Actual FY11	Actual FY12	Revised FY13	Adopted FY14	% of Change
Administrative:					
Commissioners Court	\$ 490,829	\$ 522,145	\$ 549,698	\$ 565,925	3%
Records Service	136,731	142,007	155,422	158,367	2%
Veterans	85,808	82,000	152,141	167,098	10%
General Operations	3,534,673	3,827,304	3,926,421	4,160,188	6%
Information Services	1,689,327	2,136,834	2,449,287	2,548,505	4%
County Auditor	644,810	638,227	681,564	723,653	6%
County Treasurer	136,241	136,226	142,900	152,513	7%
Purchasing	185,148	194,956	212,630	202,982	-5%
Tax A/C	1,395,099	1,404,315	1,500,271	1,567,784	5%
Elections	398,217	398,525	471,244	485,853	3%
Facilities Services	1,333,322	1,365,029	1,538,036	1,579,096	3%
Human Resources	147,563	143,285	172,774	168,501	-2%
Total Administrative	\$ 10,177,769	\$ 10,990,854	\$ 11,952,388	\$ 12,480,465	4%
Judicial:					
County Clerk	\$ 1,137,095	\$ 1,042,599	\$ 1,126,101	\$ 1,159,432	3%
Judicial Compliance Office	79,332	51,798	62,035	80,718	30%
County Court	220,773	218,034	234,959	256,462	9%
County Court at Law	383,884	354,909	373,057	402,093	8%
County Court at Law #2	351,868	347,045	369,170	406,855	10%
County Court at Law #3	360,002	356,428	374,814	403,192	8%
7th District Court	193,965	229,718	226,266	236,286	4%
114th District Court	213,763	213,795	224,523	239,481	7%
241st District Court	216,931	210,945	228,110	234,916	3%
321st District Court	830,454	938,639	1,478,129	1,020,205	-31%
Capital Murder Trials	219,366	746,817	445,000	650,000	46%
Indigent Defense	1,366,704	1,312,730	1,500,000	1,500,000	0%
District Clerk	1,096,610	1,115,595	1,236,482	1,239,590	0%
Justice of the Peace #1	204,859	205,026	208,219	226,170	9%
Justice of the Peace #2	267,588	278,468	293,311	285,109	-3%
Justice of the Peace #3	292,153	261,896	279,920	293,237	5%
Justice of the Peace #4	257,071	240,583	281,308	289,485	3%
Justice of the Peace #5	250,480	256,048	282,707	298,109	5%
District Attorney	3,630,135	3,611,269	3,840,962	3,976,126	4%
Pre-Trial Release	145,302	146,322	155,906	162,395	4%
Total Judicial	\$ 11,718,333	\$ 12,138,666	\$ 13,220,979	\$ 13,359,861	1%
Public Safety/Law Enforcement:					
Fire Marshal/OEM	\$ 303,947	\$ 475,226	\$ 349,860	\$ 396,829	13%
Constable - Pct. #1	228,925	273,151	276,405	319,251	16%
Constable - Pct. #2	221,882	226,226	264,797	249,499	-6%
Constable - Pct. #3	173,583	169,448	169,079	226,647	34%
Constable - Pct. #4	229,077	262,389	240,049	320,223	33%
Constable - Pct. #5	364,240	368,390	365,261	381,000	4%
Environmental Crimes	131,889	137,532	154,690	156,807	1%
Sheriff	7,226,302	7,270,247	7,797,396	7,843,245	1%

	Actual FY11	Actual FY12	Revised FY13	Adopted FY14	% of Change
Sheriff - Dispatch Operations	1,669,223	1,728,945	2,067,355	2,270,301	10%
Jail Operations	14,590,917	13,880,590	15,140,559	16,234,567	7%
Warrants - Courts	131,263	134,965	166,271	177,346	7%
Juvenile Board	116,062	120,598	124,214	126,473	2%
CSCD	966,049	949,734	915,570	827,087	-10%
Total Public Safety/Law Enforcement	\$ 26,353,360	\$ 25,997,441	\$ 28,031,505	\$ 29,529,275	5%
Road & Bridge:					
R&B - General	\$ 347,899	\$ 365,683	\$ 440,073	\$ 519,540	18%
R&B - Labor & Material	4,819,801	4,811,505	5,293,078	6,122,561	16%
R&B - Equipment	1,224,011	1,173,355	1,373,656	1,442,114	5%
Total Road & Bridge	\$ 6,391,711	\$ 6,350,543	\$ 7,106,807	\$ 8,084,214	14%
Health & Welfare					
Public Service	\$ 1,511,431	\$ 1,738,191	\$ 1,714,728	\$ 1,622,028	-5%
Total Health & Welfare	\$ 1,511,431	\$ 1,738,191	\$ 1,714,728	\$ 1,622,028	-5%
Conservation:					
Agriculture Extension	\$ 162,741	\$ 178,016	\$ 192,433	\$ 195,953	2%
Total Conservation	\$ 162,741	\$ 178,016	\$ 192,433	\$ 195,953	2%
Total General & Road & Bridge Fund - Direct Expenses	\$ 56,315,345	\$ 57,393,711	\$ 62,218,840	\$ 65,271,794	5%



GENERAL GOVERNMENT

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COMMISSIONERS COURT

The Commissioners Court is the governing body of Smith County. The Texas Constitution specifies that the courts consist of a County Judge and four County Commissioners elected by the qualified voters of individual commissioner precincts. The County Judge is the presiding officer of the County Commissioners Court. The court shall exercise powers over county business as provided by law (Texas Constitution Article V, Section 18). Many state administrative responsibilities rest with the court as well as a number of permissive authorities.

The Smith County Commissioners Court is responsible for the daily operations of the following departments:

- Veteran Services
- Record Services
- Fire Marshal/OEM
- Human Resources
- Collections Department
- Road & Bridge
- Physical Plant
- Pre-Trial Release
- Purchasing
- Information Technology

Other departments in Smith County are managed by other elected officials or boards as depicted in the organizational chart on page 9.

Elected Officials: *Joel Baker, County Judge*
Jeff Warr, Commissioner - Pct. #1
Cary Nix, Commissioner - Pct. #2
Terry Phillips, Commissioner - Pct. #3
JoAnn Hampton, Commissioner - Pct. #4

Major Accomplishments for FY2013:

- Managed county operations through a balanced budget and without raising taxes
- Completed Phase 1 and continued on-going management of the Smith County jail expansion project:
 - ⇒ Opened the renovated low risk facility's new jail kitchen to serve inmates at both low risk and main jail
 - ⇒ Opened a video visitation center at low risk facility to give visitors access to inmates at both low risk and main jail facility in a safer environment for both visitors and jail employees
- Relocated county departments to improved facilities through PAYGO construction and/or rehabilitation of county buildings, incurring no additional county debt in the process:
 - ⇒ Veteran Services
 - ⇒ The R. B. Hubbard Center for multipurpose county use
 - ⇒ Justice of the Peace Precinct 1
 - ⇒ Constable Precinct 1
 - ⇒ Community Supervision and Corrections Department (a.k.a. Adult Probation), the final department to vacate the Smith County Office Building

- Introduced new opportunities for citizen access to and interaction with county information and operations:
 - ⇒ Launched *SeeClickFix* app to provide citizens with an easy way to report and track road and environmental problems
 - ⇒ Created a publically-accessible online archive on the county website for codified Smith County ordinances and policies
 - ⇒ Initiated county-wide public input project to gather citizen feedback
- Implemented Smith County Pay for Performance Program for department directors who report directly to the Commissioners Court
- Sponsored two environmental cleanups to serve the citizens of Smith County
- Received the 2013 NACo (National Association of Counties) Achievement award for the Smith County Tax Trust Neighborhood Revitalization Project
- Received the Distinguished Budget Award for the eighth year from the Government Finance Officers Association (GFOA)
- Received the Texas Comptroller’s Gold Leadership Circle Award for Financial Transparency for the third year

Goals & Objectives for FY2014:

- Manage on-going construction progress of the final phase of the Smith County Jail Expansion Project
- Continue to assess and plan for county infrastructure needs
- Assimilate existing departmental long-range plans into a single comprehensive county plan
- Successfully implement multiple complex technology projects that impact overall county operations
- Develop and initiate implementation of a long-term plan for county road and bridge/transportation operations
- Further develop pilot performance measurement program for merit based pay plan for all employees
- Manage county business to a balanced budget
- Vacate and manage final sale of Smith County Office Building

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$379,788	\$412,135	\$416,306	\$421,449
<i>Fringe Benefits</i>	96,207	96,407	112,042	122,026
<i>Operating Expenses</i>	14,834	13,604	21,350	22,450
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$490,829	\$522,145	\$549,698	\$565,925
Staffing	7	7	7	7

RECORDS SERVICES

Mission: Servicing of county personnel and external customers, as to records service operations, in providing efficient, cost effective, secure, and reliable storage and retrieval of inactive county records.

Director: Joseph Settanni

Workload Measures	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
Records destroyed (by pounds)	43,957	16,299	8,750	32,334	14,100
Records destroyed by cubic feet	2,198	810	497	1,610	695
Total files pulled	n/a	n/a	40,211	30,847	36,371
Walk in customers	n/a	2,407	1,325	1,064	1,555

Efficiency Measures	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
Record requests met within 24 hours	99%	99%	97%	97%	99%
Retrieval and delivery accuracy	99%	99%	97%	98%	99%
Accuracy in fee collections	100%	100%	100%	100%	100%

Accomplishments for FY13:

- Installed the Records and Information Management (RIM) software program system.
- Coordinated the new RIM system effort successfully with Smith County IT Department.
- Participated as member of the Ordinance Committee working on the Codification Library.
- Cooperated with Texas Criminal History Record Information Project by allowing access.
- Updated the RSD Emergency Management Plan for the Smith County website posting.
- Joined the National Association of Government Archivists and Records Administrators.

Goals & Objectives for FY14:

- Use RIM software program and its capabilities for greater automation of RC operations.
- Seek improvements in providing reference and related activities concerned with the files.
- Extension of RIM system usage and operation to other County agencies.
- Generating RIM reports for better documenting physical and intellectual controls.
- Improve overall physical safety, security, & ambience of the RC environment.

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$94,940	\$ 96,573	\$103,356	\$105,668
<i>Fringe Benefits</i>	31,063	31,768	36,911	39,547
<i>Operating Expenses</i>	10,728	13,666	15,155	13,152
<i>Capital Outlay</i>				
Departmental Total	\$136,731	\$142,007	\$155,422	\$158,367
Staffing	3	3	3	3

ELECTIONS ADMINISTRATION

Mission Statement: Maintain accurate voter registration records while also protecting the voting rights of the citizens of Smith County to ensure that every vote cast will be effectively tabulated.

Elections Administrator: Karen Nelson

Accomplishments for FY13:

- Successful petition verification efficiency through the use of new software
- Coordinated and supervised 6 elections
- Successful transition to a new office and main early voting location
- Maintained the voter registration records

Goals & Objectives for FY14:

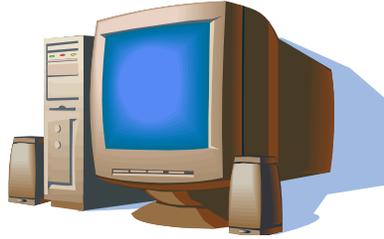
- Continue to maintain accurate voter registration records
- Continue to coordinate and supervise fair and accurate elections
- Successful transition and implementation of the new single member Emergency Services Districts into our voter registration system
- Implement High School Voter Registration Drives
- Continue working toward becoming a Certified Elections Administrator through the Election Centers Professional Education Program

Workload Measures	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
Registered Voters*	119,426	120,154	116,178	121,768
Applications Processed	9,650	4,309	4,785	15,355
Changes processed	11,592	8,445	15,927	10,179
Elections Supervised	11	12	12	6

Efficiency Measures	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
Number of judges and clerks trained	75	200+	175	150
Cost per registered voter	\$2.99	\$3.41	\$3.50	\$3.87

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$187,831	\$180,381	\$205,521	\$207,044
<i>Fringe Benefits</i>	35,886	37,347	50,794	55,480
<i>Operating Expenses</i>	174,500	180,796	214,929	223,329
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$398,217	\$398,525	\$471,244	\$485,853
Staffing	3	3	3	3

INFORMATION TECHNOLOGY



The department of Information Technology contributes to an efficient and productive County government, while using modern information technologies to improve citizen access to government information and services. With the growth of the County and increased demand for government services, it is imperative that the efficiency of the present county staff be maximized by the effective use of technology.

Our Business Plan outlines three key focus areas and sets forth both five-year goals and one-year objectives. The key focus areas represent the critical strategic areas in which we need to channel our energies and actions. The focus areas derived from the business needs are:

- **Enhancing the County's IT Infrastructure**
- **Expanding Electronic Access to County Services**
- **Managing IT from a Countywide Perspective**

Our mission is to provide efficient, reliable, and cost effective information management services through the application of computing technology and related information resources and to provide planning and technical support for county-wide data processing. The purpose of Information Technology is to enable the county to achieve its business goals, priorities, and objectives. Our vision is to optimize, coordinate, and deploy information technology resources to support effective and efficient delivery of public services to the taxpayers.

Director: Don Bell

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$495,775	\$500,504	\$516,036	\$597,763
<i>Fringe Benefits</i>	116,729	119,180	134,224	166,631
<i>Operating Expenses</i>	899,929	1,092,627	1,513,777	1,425,311
<i>Capital Outlay</i>	176,894	424,524	285,250	358,800
Departmental Total	\$1,689,327	\$2,136,834	\$2,449,287	\$2,548,505
Staffing	8	8	8	9

Accomplishments for FY13:

- Migrated Juvenile Probation to the Smith County Network (Over 100 Users)
- Migrated Jail Employees to utilize Smith County Email and Office Applications
- Moved Adult Probation, Constable 1 and Justice of the Peace Precinct 1 from the Smith County Office building
- Implementation of the Spillman CAD/RMS Software underway for the Sheriff's Office
- Managed the RFP, Evaluation and Selection Process for the Judicial Software System
- Processed over 5,275 E-Bonds with our new Electronic Bond Application developed by IT
- Completed the Windows 7 Deployment for Smith County
- Implemented and initiating the Trial of the SCOFFLAW System for the Tax Office in conjunction with the City of Tyler
- Completing the implementation of 2 new Training Rooms in the Annex and conducted the first IT Sponsored County Inter-Departmental Training Class – Project Management
- Managing the upgrade Implementation of the Dispatch Radio and Recording System for the 911 Center.
- Implemented the GIS Local Data Model for Smith County in conjunction with the County/City Consortium and providing additional GIS map detail for Elections and the Sheriff's Office.
- Implemented a language translator for the Smith County website and a Custom Security Control for our web forms.
- Completed the implementation of Low Risk Remote Video Visitation
- Implementation of a Codification Library to organize and present a library of regulations and policies available on our website.

Goals & Objectives for FY14:

- Focus on the protection of our Data through the deployment and advancement of key Network Security Systems & Processes throughout Smith County.
- Develop a comprehensive Business Continuity and Disaster Recovery plan and complete the network infrastructure changes to support the strategy.
- Update our current IT Policy and develop a Mobility Device Policy supporting the deployment of Smart Mobile Devices.
- Provide relevant application and business training classes for Smith County employees throughout 2014 to enhance the skills of our workforce leveraging our Partnership with Microsoft and New Training facility.
- Focus on effective Project Management in 2014 delivering our IT projects on time and within budget.
- Prioritize on improving the quality of IT Support through detailed problem tracking, effective communications and personalized service.
- Create a Technology Steering Committee for Smith County to establish a governance process in evaluating the viability of new technology and processes.
- Manage the successful implementation of several major projects including CAD Software, Jail Software, Judicial Software, TEXFILE (E-Filing), SCOFFLAW, County Clerk Land Records Software and Upgrading critical Radio & Recording Systems in our 911 Dispatch Center.

Information Technology – Cont’d

Workload Measures	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
Number of customers supported	764	729	829	853
Number of software applications supported	36	40	45	47
Number of computers supported	688	668	820	935
Number of servers supported	40	70	88	104
Number of MDT’s supported	115	106	185	185
Number of printers supported	330	144	146	156
Number of Help Desk calls processed	4025	3847	3844	3880
Number of Help Desk calls closed	4022	3835	3823	3863

Efficiency Measures	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
Avg. calls processed per month	118.2	245	253	362
Visits to Smith County website	1,021,800	626,717	625,505	634,649
Help Desk Response within 4 hours (Goal 97%)	97.2%	96.5%	97%	99%
Help Desk Close within 8 hours (Goal 95%)	99.6%	95.6%	98%	98%
Number of viruses/spam prevented	7,854/day	7,350/day	35,000/day	50,000/day

GENERAL OPERATIONS

A non-departmental account that handles overall general administrative expenses not attributable to any one department. Specifically, expenses such as contract agreements with the Appraisal District, tax attorneys, utilities, legal settlements, professional fees, and retiree insurance premiums are funded through this department.

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$9,000	\$9,000	\$9,000	\$14,778
<i>Fringe Benefits</i>	1,083,667	1,069,519	851,308	807,396
<i>Operating Expenses</i>	2,442,006	2,749,525	3,066,113	3,338,014
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$3,534,673	\$3,827,304	\$3,926,421	\$4,160,188
Other Financing Uses	-0-	-0-	-0-	-0-

PUBLIC SERVICE

Smith County provides financial assistance to other agencies and organizations that provide services to the community. These organizations must submit applications for funding each year that clearly describe their organizations authority, purpose, and mission. The Commissioners Court funds applicants through a written contractual agreement based on their demonstration of the service level to Smith County, need for the service, and available resources.

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Operating Expenses</i>	\$1,511,431	\$1,738,191	\$1,714,728	\$1,622,028
Departmental Total	\$1,511,431	\$1,738,191	\$1,714,728	\$1,622,028

Agencies and organizations approved for funding in the FY2014 budget include:

- Indigent Health Care
- Andrews Center
- Tyler Smith County Children’s Services
- Tyler Smith County Child Welfare Board
- Tyler Economic Development Council
- Smith County Alcohol & Drug Abuse Council
- CASA
- Smith County Humane Society
- PATH
- North East Texas Public Health District
- Smith County Historical Society
- East Texas Council of Alcohol & Drug Abuse
- Meals on Wheels

JUDICIAL COMPLIANCE OFFICE

It is the objective of the Judicial Compliance Office to enforce compliance and maximize the collections of court-ordered fines and fees on criminal cases from the Smith County Courts.

Accomplishments for FY13:

- Conducted Smith County Warrant Round Up 2013 - collected over \$80,000.00 and closed over 400 cases.
- Featured in the May 2013 Texas County Progress Magazine
- Arranged a briefing on counterfeit money which was conducted by our local Secret Service Agent.

Goals & Objectives for FY14:

- Facilitate a warrant round-up for 2014 and use results to establish a baseline for a successful warrant round-up.
- Assist all County Judicial Courts and Offices in remaining compliant with the requirements set by the Office of Court Administration (OCA).
- Successfully pass the 2014 audit conducted by the Office of Court Administration.

Workload Measures	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
Number of Cases	2,848	2,160	2,135	1,569
Assessed Court Costs & Fines	\$1,068,809	\$599,257	\$641,057	\$793,522
Collected in Court Costs & Fines	\$790,333	\$566,795	\$545,421	\$413,639

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$46,410	\$30,838	\$35,870	\$51,240
<i>Fringe Benefits</i>	19,091	10,633	12,516	15,829
<i>Operating Expenses</i>	11,831	10,327	13,649	13,649
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$79,332	\$51,798	\$62,035	\$80,718
Staffing	2	1	1	1

COUNTY AUDITOR

The position of County Auditor is filled by appointment by the State District Judges of Smith County for the term of two years. The County Auditor is the Chief Financial Officer of Smith County. The County Auditor's office keeps the general accounting records; prepares financial reports; prescribes systems for the receipt and disbursement of the County; audits and processes accounting transactions for grants, payroll, accounts payable; verifies compliance with governing laws; performs statutory reviews of records maintained by other officials; prepares annual revenue estimates and assists in the overall budget process.

The County Auditor's Office is here to safeguard the assets of Smith County and to help the County continue on the path toward a strong financial future. There are 10 full time assistants and 1 part-time assistant. Divisions within the Auditor's Office include payroll processing, accounting payable, financial accounting and reporting, internal auditing, and budget analysis and preparation.

Appointed Official: Ann W. Wilson, CPA, CIO

Major Accomplishments for FY13:

- Received Government Finance Officers Association (GFOA) award for Distinguished Budget Presentation
- Received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report (CAFR)
- Maintained Financial Transparency Program on county website for online check register and financial documents

Goals & Objectives for FY14:

- Submit FY14 Budget to GFOA for Distinguished Budget Presentation award
- Submit FY13 CAFR to GFOA for the Certificate of Achievement for Excellence in Financial Reporting
- Explore imaging capabilities for accounts payable records retention
- Update vendor records
- Continue to reduce number of active funds and bank accounts by consolidating where appropriate

County Auditor – Cont'd

Workload Measures	2010	2011	2012	2013
A/P invoices processed	24,604	25,416	23,872	22,386
1099's prepared	219	168	135	137
Check runs	197	192	164	192
Bank reconciliations	744	672	683	601
Grants administered	29	21	23	21
W-2's issued	1,114	1,286	1,035	1,329
Cash counts	162	225	269	334
Internal Audits	115	130	126	137
Special Investigations	10	9	3	2
Confirmation Letters	331	356	242	275
Findings/Recommended Practice Reports	23	26	21	37

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$490,077	\$483,838	\$493,550	\$531,040
<i>Fringe Benefits</i>	129,066	130,771	146,854	162,453
<i>Operating Expenses</i>	25,667	23,618	41,160	30,160
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$644,810	\$638,227	\$681,564	\$723,653
Staffing	10	10	10	10

PURCHASING

Smith County Purchasing Department exists to provide the best service possible to all county departments in a fair and equitable manner. It is the Purchasing department's responsibility to insure an atmosphere of equality for all vendors without regard to undue influence or political pressures and to protect the interests of the Smith County taxpayers in all expenditures.

Purchasing Director: Karin DeVasto

Accomplishments for FY13:

- Continued the commitment of the department to deliver great service to all customers.
- Completed successful hiring and training of all new staff members.
- Maintained online office supply ordering system by offering training to prepare users for changes to the process.

Goals & Objectives for FY14:

- Develop clear training schedule for all Purchasing staff eligible to become certified professional public buyers.
- Research to implement more efficient document tracking solution.
- Improve purchase order accuracy while continuing to decrease processing time.
- Continue to add value to Smith County by focusing on cost analysis and improving business processes.

Workload Measures	FY10 Actual	FY11 Actual	FY12 Actual	FY13 YTD
Purchase Orders Issued	4,962	4,572	4,656	4,204
Property Items Tagged	412	313	213	273
Annual Contracts Awarded/RFB	27	25	34	10
RFPs Awarded	12	6	8	7

Efficiency Measures	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
Avg. days to process sealed bids	21	21	21	21	21
Avg. days to process RFP's	45	45	45	45	45

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$136,601	\$143,370	\$153,583	\$142,293
<i>Fringe Benefits</i>	37,465	39,029	44,248	45,656
<i>Operating Expenses</i>	11,082	12,557	14,799	15,033
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$185,148	\$194,956	\$212,630	\$202,982
Staffing	3	3	3	3

COUNTY TREASURER

The county treasurer is elected by the voters of each county for a term of four years and must maintain an office at the county seat (Texas Constitution Article XVI, Section 44; LGC Chapter 83). Legislatively prescribed duties fall into three basic categories: receipt of funds, disbursement of fund, and accounting for funds in custody.

Elected Official: Kelli White, CIO

Major Accomplishments for FY13:

- Better utilization of online banking features
- New depository contract resulting in lower account analysis charges
- Storage organized & updated
- Reduced data entry input error ratio

Goals & Objectives for FY14:

- Further reduce account analysis charges
- Update office machinery for increased efficiency
- Reduce office expenses

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$97,400	\$97,210	\$99,572	\$105,460
<i>Fringe Benefits</i>	25,945	26,352	29,171	32,359
<i>Operating Expenses</i>	12,895	12,664	14,157	14,694
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$136,241	\$136,226	\$142,900	\$152,513
Staffing	2	2	2	2

2011

Workload Measures	1 st qtr.	2 nd qtr.	3 rd qtr.	4 th qtr.	Total
Investments Interest Earnings	\$8,745.65	\$14,021.87	\$13,577.32	\$8,442.50	\$44,787.34
Receipts Processed	4,553	4,855	5,035	5,647	20,090
A/P Checks Printed & Distributed	2,766	2,721	2,922	3,040	11,449
Deposits	5,207	5,177	6,036	6,042	22,462
% of Portfolio Invested	72%	90%	85%	37%	71%

2012

Workload Measures	1 st qtr.	2 nd qtr.	3 rd qtr.	4 th qtr.	Total
Investments Interest Earnings	\$7,127.74	\$19,385.47	\$30,715.06	\$22,667.78	\$79,896.05
Receipts Processed	4,805	4,906	4,680	5,302	19,693
A/P Checks Printed & Distributed	2,622	2,479	2,686	2,591	10,378
Deposits	5,670	5,124	5,226	5,100	21,120
% of Portfolio Invested	26%	63%	63%	59%	53%

2013

Workload Measures	1 st qtr.	2 nd qtr.	3 rd qtr.	4 th qtr.	Total
Investments Interest Earnings	\$16,488.94	\$14,038.80	\$12,844.08	\$9,721.24	\$53,093.06
Receipts Processed	4,652	3,116	5,287	5,958	19,013
A/P Checks Printed & Distributed	2,827	2,873	2,677	2,593	10,970
Deposits	5,424	5,866	5,088	5,936	22,314
% of Portfolio Invested	52%	49%	44%	69%	53%

TAX ASSESSOR/COLLECTOR

It is the mission of the Smith County Tax Office to provide courteous, efficient service in a welcoming atmosphere for all citizens of our County. We must accomplish this mission while strictly abiding by the law of the State of Texas and the United States. Public funds will be utilized to make the most of each taxpayer dollar and benefit as many citizens as possible.

Elected Official: Gary Barber

Major Accomplishments for FY12:

- Implemented E-checks at no cost to taxpayers

Goals & Objectives for FY13:

- Improve quality of training and education of employees
- Implement Scofflaw Program

Program Statistics:	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
% of Property Taxes Collected	103.2%	101.5%	101.4%	101.4%	101.03%
Motor Vehicle Registrations	202,082	204,915	205,297	206,626	210,950
Entities Collected For	23	23	22	22	22
Total Tax Collections (all jurisdictions)	\$234,383,127	\$246,615,246	\$252,500,765	\$256,314,063	\$265,474,916
Titles	60,058	50,479	50,994	54,553	56,670

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$906,448	\$891,990	\$930,478	\$955,351
<i>Fringe Benefits</i>	299,997	305,102	346,853	371,493
<i>Operating Expenses</i>	188,654	207,223	222,940	240,940
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,395,099	\$1,404,315	\$1,500,271	\$1,567,784
Staffing	29	29	29	29

FACILITIES SERVICES

Mission: The Smith County Facilities Services department is committed to providing management of the county's physical assets while creating an environment conducive to excellence in public service through the effective implementation of facility maintenance, capital improvements, professional design, and energy management.

Vision: To develop and maintain aesthetically pleasing, operationally sound, and energy efficient buildings.

Director: Steve Christian

Accomplishments for FY13:

- Construction of the 302 E. Ferguson building to Elections
- Construction of the RB Hubbard Center
- Construction of the Precinct 1 Constable building
- Remodel of the 5th floor Courthouse Annex
- Construction of JP1 to 5th floor Courthouse Annex
- Assist in the finish of the remodel of the Veterans Service office to 210 E. Ferguson
- Passed all mandated inspections

Goals & Objectives for FY14:

- Complete plumbing modification to the Bingo Hall
- To be determined by Commissioners Court- remodeling of all restrooms in the Smith County Courthouse

Workload Measures:	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
Work Orders Completed	11,551	5,703	6,037	3,020	2,679
Preventative Maintenance	2,401	2,335	2,189	1,683	1,876

Efficiency Measures	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
Work Orders per staff hours worked	.37	.30	.18	\$1.37
Preventative Maintenance per staff hours worked	.19	.09	.35	.07

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$718,978	\$710,098	\$812,799	\$831,353
<i>Fringe Benefits</i>	269,944	274,902	320,887	342,292
<i>Operating Expenses</i>	344,399	380,029	404,350	405,450
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,333,322	\$1,365,029	\$1,538,036	\$1,579,096
Staffing	25	25	25	25

HUMAN RESOURCES

The Personnel Department's mission is to provide the following high quality services to the managers and employees of Smith County. We will deliver these services with a teamwork mindset, effective organizational skills, and proactive efforts:

- Recruitment of qualified individuals; retention of valuable employees; training, development, and education to promote individual success and increase overall value to Smith County; provide and promote a safe and healthy work environment; inspire and encourage a high level of employee morale through recognition, effective communication, and delivering continuous feedback;
- Provide resources for administering benefits, policies, and procedures;
- Provide mentoring, coaching, and team-building support for department leaders.

Director: Leonardo Brown

Accomplishments for FY13:

- Achieved all Key Performance Indicator(KPI) Goals:
 - Added 15+ online HR tools to help citizens, employees, and supervisors, see <http://www.smith-county.com/Government/Departments/Personnel/Default.aspx>
 - Introduced at least 5 resources for the Development of Leadership Skills including SGR's Future-Proof Your Organization: The Five Things That Matter Now in Local Government, Chick-Fil-A LeaderCast, I-Opt Leadership Assessment, 11 Things Never Say to Anyone and Effective Meeting Management.
 - Reduced work comp costs by 10%. The total numbers of work comp claims filed are down 57%, 25 claims filed so far this fiscal year as compared to 59 claims filed over the same time period last fiscal year. Additionally, the total gross dollars incurred in work comp claims are down 65%, with only \$63,588 gross dollars incurred so far this fiscal year as compared to \$180,918 gross dollars incurred over the same time period last fiscal year.
- Implemented new Open Enrollment process and received feedback that over 97% of participants were satisfied with the new process.
- Facilitated county wide Harassment and Discrimination Prevention Training.
- Awarded Certificate of Completion from TAC 2013 Mid-Management Leadership Program.

Goals & Objectives for FY14:

- Complete the following three initiatives:
 - Create and distribute Smith County Crisis Management Plan by 11/30/13.
 - Revise Smith County Pay for Performance Program to include Elected Officials by 5/31/14.

- Establish Framework for Long Range Sustainability Plan for the County by 1/1/14.

Workload Measures	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
Applications/resumes screened	2,305 ²	3,213 ³	2,032	1,862
Employees hired	115	101	104	112
Number of Human Resource Issues Opened	n/a	2,248	1,509	1,322
Number of Human Resource Issues Closed	n/a	2,246	1,506	1,325
Unemployment claims processed	65 ^{**}	49	50	35
Unemployment benefit charges incurred	\$84,979	\$202,887	\$173,370	\$163,321
Injury reports processed	102	98	57	25
Total number of claims requiring payment	51	40	29	11
Cost of claims incurred	\$96,188	\$170,048	\$166,436	\$63,588

** – Online submissions accounted for 72% of applications submitted

*** – Online submissions accounted for 89% of applications submitted. (Effective 10/1/11, only online applications will be accepted except in cases where ADA or ADAAA rules may apply)

Efficiency Measures	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
Avg. # of documented issued processed per month	n/a	94	75	66
Avg. # of first call resolutions per month (Goal = 33%)	n/a	29 or 31%	53 or 71%	52=79%
Avg. # of issues reopened	n/a	0	1	0
Avg. response time on initial issues (Goal = 1 hr)	n/a	1 hr. 1 min.	43 min.	38 min.
Avg. time to resolve issues (Goal = 4 hrs)	n/a	1 hr. 29 min.	32 min.	43 min.
Avg. % of compliance with goals	n/a	97%	99%	99%
Overall % of unemployment claims successfully challenged	85%	91%	61.54%	61.54%
Unemployment liability avoided or suspended	\$160,189	\$108,389	\$25,215	\$48,138

Human Resources – Cont'd

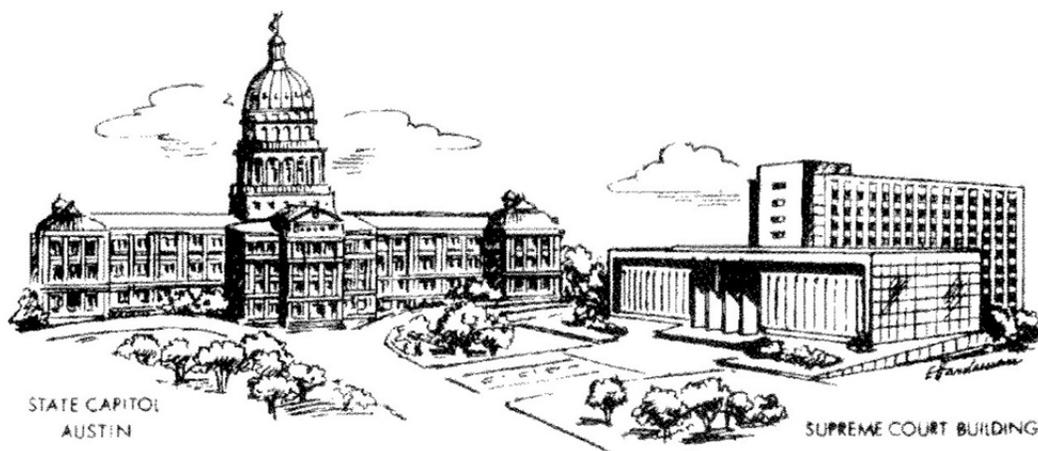
Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$90,468	\$90,335	\$104,324	\$109,540
<i>Fringe Benefits</i>	24,377	24,854	29,900	33,082
<i>Operating Expenses</i>	32,718	28,095	38,550	25,879
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$147,563	\$143,285	\$172,774	\$168,501
Staffing	2	2	2	2



JUSTICE SYSTEM

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THE TEXAS JUDICIAL SYSTEM



JUDICIAL AUTHORITY

The judicial power of the State of Texas is derived from Article 5, Section 1 of the Texas Constitution, which provides:

The judicial power of this State shall be vested in one Supreme Court, in one Court of Criminal Appeals, in Courts of Appeals, in District Courts, in County Courts, in Commissioners Courts, in Courts of Justices of the Peace, and in such other courts as may be provided by law.

The Legislature may establish such other courts as it may deem necessary and prescribe the jurisdiction and organization thereof, and may conform the jurisdiction of the district and other inferior courts thereto.

(As amended November 4, 1980, effective September 1, 1981.)

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COUNTY COURT

As provided in the Texas Constitution, each of the 254 counties of the State of Texas has a single county court, presided over by a county judge. The constitutional county courts generally hear the probate cases filed in the county. Probate matters include the administration of estates of deceased persons, will contests, the guardianship of minors and incapacitated persons, and mental illness matters. In some counties, the Legislature has granted the county court at law concurrent jurisdiction in probate matters with the constitutional county court. In other counties, the Legislature has granted the county court at law concurrent jurisdiction in probate matters with the district court. In the more populated counties, the Legislature has created specialized probate courts (entitled statutory probate courts) to hear probate matters exclusively.

Elected Official: Judge Joel Baker

Goals & Objectives for FY14:

- To continue to accomplish the business of the parties and counsel who have matters in the County Court as quickly, pleasantly, and economically as possible within the limits imposed by Texas law.

Program Statistics:	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Proj.
CASES FILED						
Estates	510	740	683	618	629	638
Guardianships	64	65	56	59	54	70
Mental	217	251	240	210	233	105
TOTAL NEW	791	1056	979	887	916	813
HEARINGS HELD						
Probate & Guardianship	800	830	894	701	710	856
Mental	113	250	154	115	144	73
TOTAL HEARINGS	913	1080	1084	816	850	929
SUBMISSION DOCKET						
Probate, Guardianship & Mental	1,800	1,877	2,383	2,809	2,400	3,266
WARRANTS						
Search	22	47	70	18	39	25
Misdemeanor	8	54	100	2	10	5
Felony	44	196	325	7	12	29
TOTAL WARRANTS	74	297	495	27	61	59

Source: Smith County Probate Clerk

County Court – Cont’d

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$141,004	\$134,914	\$140,001	\$155,744
<i>Fringe Benefits</i>	38,299	37,950	42,393	48,153
<i>Operating Expenses</i>	41,470	45,170	52,565	52,565
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$220,773	\$218,034	\$234,959	\$256,462
Staffing	3	3	3	3

COUNTY COURTS AT LAW

Statutory county courts at law were created in larger counties by Legislature to aid the single county court in its judicial functions.

The legal jurisdiction of the special county level trial courts varies considerably and is established by the statute which creates the particular court. The jurisdiction of statutorily created county courts at law is usually concurrent with the jurisdiction of the county and district courts in the county.

The civil jurisdiction of most county courts at law varies, but is usually more than that of the justice of the peace courts and less than that of the district courts. County courts at law usually have appellate jurisdiction in cases appealed from justice of the peace and municipal courts. Smith County has three county courts at law:

County Court at Law - Presiding Judge: Thomas Dunn
County Court at Law #2 - Presiding Judge: Randall Rogers
County Court at Law #3 - Presiding Judge: Floyd Getz

County Level Courts : Civil Activity	2008	2009	2010	2011	2012
Cases Pending at Beginning of Year	2,253	2,087	1,836	1,444	1,959
New Cases Filed	2,996	2,209	2,516	3,597	2,892
Other Cases Added	-0-	807	689	-0-	-0-
Total Dispositions	3,090	3,327	3,345	3,322	2,813
Cases pending at year end	2,137	1,747	1,696	1,943	2,058
Clearance Rate	103.14%	110.3%	104.4%	98.4%	102.3%

County Courts: Criminal Activity	2008	2009	2010	2011	2012
Cases Pending at Beginning of Year	7,485	6,584	5,111	3,722	2,944
New Cases Added	6,687	5,069	6,133	5,311	5,203
Total Dispositions	8,070	7,688	7,190	5,895	5,142
Cases pending at year end	6,033	5,135	4,054	2,999	2,877
Clearance Rate	120.68%	118.0%	117.2%	108.8%	95.5%

County Courts: Juvenile	2008	2009	2010	2011	2012
Cases Pending at Beginning of Year	344	297	190	44	44
New Cases Added	506	382	336	284	277
Total Dispositions	553	490	469	295	274
Cases pending at year end	297	189	47	45	20
Clearance Rate	109.29%	128.3%	139.59%	112.0%	111.6%

Source: Texas Judicial System Annual Report

County Court at Law Expenditure Budgets

County Court at Law Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	278,881	\$277,963	\$282,533	\$301,565
<i>Fringe Benefits</i>	62,158	62,905	70,799	80,253
<i>Operating Expenses</i>	42,845	14,041	19,725	20,275
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$383,884	\$354,909	\$373,057	\$402,093
Staffing	4	4	4	4

County Court at Law #2 Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$275,094	\$269,392	\$272,966	\$297,526
<i>Fringe Benefits</i>	61,512	61,480	69,309	79,434
<i>Operating Expenses</i>	15,263	16,173	26,895	29,895
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$351,868	\$347,045	\$369,170	\$406,855
Staffing	4	4	4	4

County Court at Law #3 Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$283,150	\$282,269	\$286,865	\$305,369
<i>Fringe Benefits</i>	62,910	63,498	71,359	80,733
<i>Operating Expenses</i>	13,942	10,660	16,590	17,090
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$360,002	\$356,428	\$374,814	\$403,192
Staffing	4	4	4	4

DISTRICT COURTS

The district courts are the trial courts of general jurisdiction of Texas. The geographical area served by each court is established by the Legislature, but each county must be served by at least one district court. In sparsely populated areas of the State, several counties may be served by a single district court, which an urban county may be served by many district courts. District courts have original jurisdiction in all felony criminal cases, divorce cases, cases involving title to land, election contest cases, civil matters in which the amount in controversy is \$200 or more, and any matters in which jurisdiction is not placed in another trial court. While most district courts try both criminal and civil cases, in the more densely populated counties the courts may specialize in civil, criminal, juvenile, or family law matters.

Smith County has four district courts.

7th District Court - Presiding Judge: Kerry Russell
114th District Court - Presiding Judge: Christy Kennedy
241st District Court - Presiding Judge: Jack Skeen, Jr.
321st District Court - Presiding Judge: Carole Clark

District Court Expenditure Budgets

7 th District Court Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$137,533	\$148,586	\$154,769	\$158,286
<i>Fringe Benefits</i>	37,293	39,327	44,597	48,600
<i>Operating Expenses</i>	19,139	41,805	26,900	29,400
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$193,965	\$229,718	\$226,266	\$236,286
Staffing	3	3	3	3

114 th District Court Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$147,933	\$146,650	\$154,889	\$157,566
<i>Fringe Benefits</i>	39,154	39,527	44,584	48,415
<i>Operating Expenses</i>	26,675	27,618	25,050	33,500
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$213,763	\$213,795	\$224,523	\$239,481
Staffing	3	3	3	3

241st District Court Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$150,607	\$149,778	\$154,378	\$157,756
<i>Fringe Benefits</i>	39,481	39,923	44,447	48,325
<i>Operating Expenses</i>	26,843	21,245	29,285	28,835
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$216,931	\$210,945	\$228,110	\$234,916
Staffing	3	3	3	3

321st District Court – Family Court Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$189,434	\$188,831	\$194,115	\$192,135
<i>Fringe Benefits</i>	51,349	52,173	57,568	61,424
<i>Operating Expenses</i>	589,671	697,635	1,226,446	766,646
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$830,454	\$938,639	\$1,478,129	\$1,020,205
Staffing	4	4	4	4

District Court Performance Measures

In 2001, the 77th Legislature attached a rider to Senate Bill 1 (the General Appropriations Act) to provide for district court performance measures. It was the intent of the Legislature that the Office of Court Administration (OCA) report data for the district courts on a countywide basis and that the data measure countywide clearance rates for criminal, civil, and juvenile cases, as well as the ages of the cases disposed and the backlog index for criminal and civil cases. Criteria for measurement is defined as such:

Clearance Rate: (the number of cases disposed divided by the number of cases added to the docket) A measure of how effectively a court is disposing the cases added to its docket. A clearance rate of 100 percent indicates that the court disposed of the same number of cases during the year as were added to the docket during the year, resulting in no changes to the court's case backlog.

Backlog Index – a calculation used to measure the size of a court's backlog. The backlog index measures the pending caseload against the court's capacity to dispose of the caseload during a given time period. Guidelines suggest a court have a minimum goal of achieving a civil backlog index of 1.0 or less. On average, courts should maintain a lower backlog index for criminal cases than civil cases.

District Courts: Civil Activity	2008	2009	2010	2011	2012	2012 Statewide Average
Cases Pending at Beginning of Year	2,305	2,172	2,203	784	1,113	
New Cases Filed	2,503	2,596	2,893	1,248	757	
Other Cases Added	1,013	943	762	25	7	
Total Dispositions	3,515	3,508	3,506	1,393	874	
Cases pending at year end	2,306	2,203	2,352	1,091	1,064	
Clearance Rate	99.97%	99.1%	95.9%	119.3%	124.3%	104.6%
Backlog Index	0.4	0.6	0.6	0.5	1.2	1.3

District Courts: Family Cases	2008	2009	2010	2011	2012	2012 Statewide Average
Cases Pending at Beginning of Year	n/a	n/a	n/a	930	1,127	
New Cases Filed	n/a	n/a	n/a	2,328	1,403	
Other Cases Added	n/a	n/a	n/a	5	0	
Total Dispositions	n/a	n/a	n/a	2,242	1,455	
Cases pending at year end	n/a	n/a	n/a	1,105	1,194	
Clearance Rate	n/a	n/a	n/a	98.5%	103.9%	95.9%
Backlog Index	n/a	n/a	n/a	0.4	0.8	0.8

District Courts: Criminal Activity	2008	2009	2010	2011	2012	2012 Statewide Average
Cases Pending at Beginning of Year	1,615	1,463	1,638	1,112	885	
New Cases Added	2,616	2,814	2,521	2,321	1,846	
Total Dispositions	2,821	2,638	2,885	2,606	1,792	
Cases pending at year end	1,410	1,638	1,274	884	884	
Clearance Rate	107.8	93.7%	114.4%	109.8%	98.7%	95.0%
Backlog Index	0.6	0.6	0.6	0.4	0.5	0.6

Source: Texas Judicial System Annual Report

Smith County accounts for expenditures related to capital murder cases separately by expense and by project code. The following expenditures are capital murder expenses incurred or expected for all district courts combined.

Capital Murder Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Operating Expenses</i>	\$219,366	\$746,817	\$445,000	\$650,000
Departmental Total	\$219,366	\$746,817	\$445,000	\$650,000

In 2001, the 77th Legislature passed Senate Bill 7, known as the Indigent Defense Act, requiring counties to report costs associated with legal services provided to indigent criminal defendants. Information concerning the Task Force on Indigent Defense can be found at <http://tfid.tamu.edu>. Smith County's qualifying baseline expenditure for FY01 was \$855,337. Smith County received reimbursements ranging from \$85,736 to \$201,218.50. The county is expected to receive approximately \$100,000 in FY14.

Expenses included in the department are court appointed attorney costs, investigation, and professional services, as well as other qualifying litigation expenses specifically incurred for the legal defense of qualified indigent defendants.

Indigent Defense Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Operating Expenses</i>	\$1,366,704	\$1,312,730	\$1,500,000	\$1,500,000
Departmental Total	\$1,366,704	\$1,312,730	\$1,500,000	\$1,500,000

COUNTY CLERK

The duties of the County Clerk are to record and keep the records of the County Court, the County Commissioners Court, and the three County Courts at Law in Smith County. It is also the responsibility of the clerk to keep and record all Official Public Records and vital statistics, to issue marriage licenses, and to collect fines, fees, and court costs. It is the goal of the County Clerk's office to handle these duties in an accurate, efficient, cost effective manner that will well serve the citizens of Smith County.

Elected Official: Karen Phillips

Program Statistics:	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
Criminal Cases Filed	6,215	5,431	5,985	4,376	4,397	4,629
Civil Cases Filed	1,245	1,129	1,394	1,384	1,324	1,150
Probate Cases Filed	682	730	695	648	724	710
Public Records Filed	62,223	62,301	60,989	55,427	57,999	60,264
Marriage Licenses Issued	1,966	1,615	1602	1,880	1,891	1,999
Remote Birth Certificates	n/a	n/a	n/a	n/a	n/a	1,075

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$729,62	\$726,114	\$759,714	\$774,067
<i>Fringe Benefits</i>	251,705	257,129	292,598	311,666
<i>Operating Expenses</i>	155,762	59,356	73,789	73,699
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,137,095	\$1,042,599	\$1,126,101	\$1,159,432
Staffing	25	25	25	25

DISTRICT CLERK

The District Clerk’s office is the custodian of official court records that are filed for the four district courts and three county courts at law of Smith County. It provides access of public documents of Smith County records that are open to the public. The District Clerk’s office has made technology available to the attorney’s and the public through e-filing to save time and costs. This office also summons jurors and serves the citizens of Smith County, Texas with excellence, courtesy and professionalism.

Mission: To fulfill the statutory duties of the Office of the District Clerk while providing a cost efficient, customer service oriented product.

Elected Official: Lois Rogers

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$620,312	\$626,051	\$645,582	\$656,442
<i>Fringe Benefits</i>	206,773	212,446	239,825	256,273
<i>Operating Expenses</i>	269,525	277,098	351,075	326,875
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,096,610	\$1,115,595	\$1,236,482	\$1,236,590
Staffing	20	20	20	20

JUSTICES OF THE PEACE

MANAGEMENT REPORT

October 1, 2012 - September 30, 2013

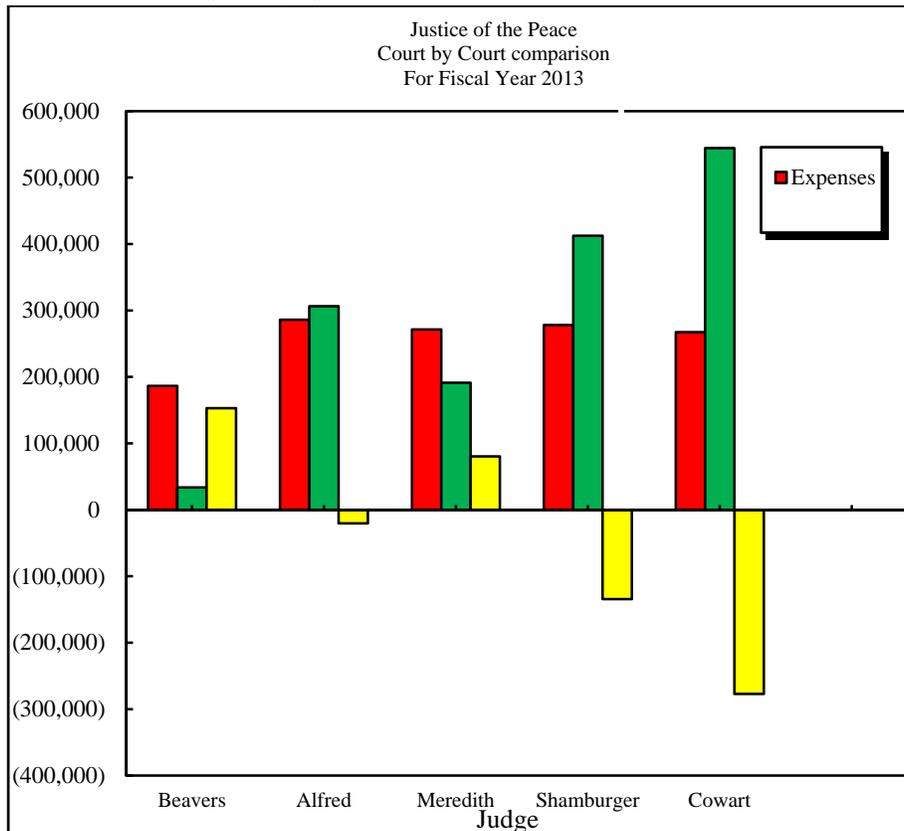
Justice of the Peace Courts

INDICATOR: Court by Court comparison of expenditures and revenues

Court Number	Judge	Operating Expenses	JP Revenues**	FY2013 Net Expense***	FY2012 Net Expense***
JP 1	Beavers	186,390	33,610	\$152,780	\$158,725
JP 2	Alfred	286,073	306,460	(\$20,387)	(\$33,959)
JP 3	Meredith	271,504	191,152	\$80,351	\$70,472
JP 4	Shamburger	278,208	412,527	(\$134,319)	(\$182,907)
JP 5	Cowart	267,240	544,405	(\$277,165)	(\$352,730)
Total		\$1,289,414	\$1,488,154	(\$198,740)	(\$340,399)
Average		\$257,883	\$297,631	(\$39,748)	(\$68,080)

**Total Revenues include fines, fees and dismissals for fiscal year 2013

***The amount of operating expenses minus revenue



JUSTICE OF THE PEACE – PCT. #1

Presiding Judge: Quincy Beavers

Court Activity:	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
<i>Cases Filed</i>						
Traffic Cases	356	352	311	156	119	160
Non Traffic Cases	365	265	88	73	62	11
Small Claims	180	161	261	202	259	174
Forcible Entry & Detainer	458	410	451	413	431	396
Other Civil Suits	249	410	256	139	135	148
<i>Cases Disposed</i>						
Traffic Cases	258	308	253	134	103	188
Non Traffic Cases	217	460	397	52	59	17
Small Claims Cases	139	142	200	167	213	186
Forcible Entry & Detainer	334	271	247	266	343	380
Other Civil Suits	113	255	196	126	139	127
Inquests	113	113	115	111	109	110

Source: Texas Judicial System Annual Reports

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$125,806	\$125,724	\$124,925	\$134,776
<i>Fringe Benefits</i>	35,889	36,550	40,510	44,582
<i>Operating Expenses</i>	43,165	42,752	42,784	46,812
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$204,859	\$205,026	\$208,219	\$226,170
Staffing	3	3	3	3

JUSTICE OF THE PEACE – PCT. #2

Purpose: To serve the residents of Smith County in a courteous and professional manner.

Mission: To provide the residents of Smith County with the legal services needed for any problem that might occur, in the most efficient way possible.

With the cooperation of county government and this office, we hope to insure that all residents of Smith County have protected rights, legal representation, and due process of court procedure when needed.

Goals & Objectives for FY14:

To provide the residents of Smith County with a criminal and civil process in the quickest and most effective manner to achieve maximum results.

To Achieve This Goal:

We must promote and provide the following:

- Continuing education for our trained professionals.
- Understanding and acceptance of the law between the residents and county and state government.
- Utilization of the latest technology to stay current with the changing legislature.

Presiding Judge: Gary Alfred

Justice of the Peace - Pct. #2 Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$146,882	\$149,217	\$149,752	161,394
<i>Fringe Benefits</i>	46,310	45,848	51,034	56,315
<i>Operating Expenses</i>	74,396	83,404	87,525	67,400
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$267,588	\$278,468	\$293,311	\$285,109
Staffing	4	4	4	4

Justice of the Peace – Pct. #2 – Cont'd

Court Activity:	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
<i>Cases Filed</i>						
Traffic Cases	4,800	3,623	3,429	2,738	2,780	3,012
Non Traffic Cases	693	619	533	447	419	599
Small Claims	362	126	115	82	64	79
Forcible Entry & Detainer	297	334	273	261	293	350
Other Civil Suits	311	628	475	309	358	290
<i>Cases Disposed</i>						
Traffic Cases	4,450	3,984	3,438	3,153	2,553	2,486
Non Traffic Cases	703	777	589	519	474	495
Small Claims Cases	269	148	161	322	65	41
Forcible Entry & Detainer	291	321	258	258	270	146
Other Civil Suits	300	586	548	383	377	191
Inquests	123	92	68	74	91	112

Source: Texas Judicial System Annual Reports

JUSTICE OF THE PEACE – PCT. #3

The mission of the Justice of the Peace, Pct. 3 office is to conduct the court proceedings in a professional manner while maintaining and upholding the dignity of all litigants and parties that come before the court; to ensure that all actions of the court and staff comply with the ethical standards set forth by the Code of Judicial Conduct and the laws of the State of Texas and the United States; to operate the office in an efficient and business-like manner while considering cost effectiveness; and to provide service to the citizens of Smith County in a friendly and courteous manner.

Presiding Judge: James Meredith

Court Activity:	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
<i>Cases Filed</i>						
Traffic Cases	2,691	2,139	2,135	1,764	1,575	1,782
Non Traffic Cases	1,173	789	1,217	695	661	158
Small Claims	62	24	36	28	41	32
Forcible Entry & Detainer	292	468	507	386	465	561
Other Civil Suits	93	197	198	122	89	87
<i>Cases Disposed</i>						
Traffic Cases	2,914	2,522	2,106	1,778	1,523	1,959
Non Traffic Cases	1,314	1,018	939	691	705	288
Small Claims Cases	48	46	23	28	34	22
Forcible Entry & Detainer	277	431	513	378	439	535
Other Civil Suits	65	179	178	120	114	98
Inquests	196	227	267	210	235	217

Source: Texas Judicial System Annual Reports

Justice of the Peace - Pct. #3 Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$151,962	\$146,811	\$149,904	\$163,390
<i>Fringe Benefits</i>	44,952	45,011	51,756	56,597
<i>Operating Expenses</i>	95,239	70,075	78,260	73,250
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$292,153	\$261,896	\$279,920	\$293,237
Staffing	4	4	4	4

JUSTICE OF THE PEACE – PCT. #4

Presiding Judge: Mitch Shamburger

Court Activity:	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
<i>Cases Filed</i>						
Traffic Cases	4,800	3,864	4,587	3,517	3,912	3,734
Non Traffic Cases	1,592	1,465	1,654	1,010	1,031	1,344
Small Claims	1	0	0	0	0	0
Forcible Entry & Detainer	135	120	117	137	146	152
Other Civil Suits	80	85	70	117	93	78
<i>Cases Disposed</i>						
Traffic Cases	3,707	3,747	4,070	3,823	3,489	3,744
Non Traffic Cases	1,418	1,849	1,463	1,351	982	1,068
Small Claims Cases	1	0	0	0	0	0
Forcible Entry & Detainer	41	77	92	118	132	151
Other Civil Suits	20	85	66	61	52	102
Inquests	122	187	175	146	142	113

Source: Texas Judicial System Annual Reports

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$154,094	\$149,616	\$156,386	\$163,765
<i>Fringe Benefits</i>	45,285	45,671	52,022	56,720
<i>Operating Expenses</i>	57,692	45,296	72,900	69,000
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$257,071	\$240,583	\$281,308	\$289,485
Staffing	4	4	4	4

JUSTICE OF THE PEACE – PCT. #5

It is the mission of the Justice of the Peace, Pct. #5 office of Smith County, Texas to conduct the business of the court in the most efficient, friendly, and professional manner possible. Further, to ensure that the office meets all requirements set forth by the State of Texas and Smith County in regard to finances, management, and services and to collect all fines and fees in an efficient, businesslike style, while showing professionalism to the public and people of Precinct #5. To operate the office in the most effective manner possible, while utilizing the utmost moral and ethical standards in strict compliance with the Constitution and laws of the United States of America, State of Texas, and Smith County.

Presiding Judge: James Cowart

Court Activity:	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
<i>Cases Filed</i>						
Traffic Cases	6,693	5,639	5,349	5,331	4,749	3,150
Non Traffic Cases	1,933	1,476	1,107	769	914	1,084
Small Claims	112	63	62	51	41	27
Forcible Entry & Detainer	87	97	100	85	97	89
Other Civil Suits	42	122	148	100	151	109
<i>Cases Disposed</i>						
Traffic Cases	6,106	5,691	5,021	4,767	3,972	3,889
Non Traffic Cases	1,975	1,953	1,270	1,074	895	1,111
Small Claims Cases	107	87	53	62	44	30
Forcible Entry & Detainer	76	89	94	84	92	95
Other Civil Suits	23	77	107	108	131	119
Inquests	163	150	142	116	132	123

Source: Texas Judicial System Annual Reports

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$156,215	\$156,019	\$168,275	\$178,868
<i>Fringe Benefits</i>	45,438	46,348	53,792	59,301
<i>Operating Expenses</i>	48,827	53,681	60,640	59,940
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$250,480	\$256,048	\$282,007	\$298,109
Staffing	4	4	4	4

DISTRICT ATTORNEY

The District Attorney is a public official elected on a countywide basis to a four year term. The District Attorney is primarily an attorney for the state and attends the state district courts, although not exclusively. The District Attorney may represent various state agencies when the Attorney General does not do so. In addition, the District Attorney may assist the Attorney General’s office in enforcing the rules and regulations of state agencies and the conduct of state officials.

In some counties, the duties of the District Attorney are centered primarily on prosecution of felony criminal offenses; in others, the District Attorney may be responsible for civil suits concerning the State, as well as misdemeanour offenses. The District Attorney also has an advisory function in regard to county and state officials.

Mission Statement - The prosecution of criminal offenses presented to this office by law enforcement agencies. The District Attorney is committed to service of the victims and law enforcement of Smith County.

Elected Official: Matt Bingham

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$2,535,912	\$2,624,045	\$2,684,662	\$2,746,828
<i>Fringe Benefits</i>	635,108	663,410	735,544	805,714
<i>Operating Expenses</i>	459,115	323,815	420,756	423,584
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$3,630,135	\$3,611,269	\$3,840,962	\$3,976,126
Staffing	45	46	46	46

PRE-TRIAL RELEASE

The Mission of the Smith County Pre Trial Release and Bond Office (PBO) is to provide:

- ✓ Smith County Judges and Magistrates with information on defendants charged with felony and/or misdemeanor offenses by conducting interviews and investigations
- ✓ Bonding for defendants considered for release to assist in the reduction of the jail population pursuant to Texas Jail Standard Compliances and to help save Smith County taxpayer dollars
- ✓ Supervision and notification of upcoming court dates to defendants released on Pre Trial Release Bonds geared toward assuring court appearances and heading off unlawful behavior

Director: Arvilla Banks

Accomplishments for FY13:

- Helped implemented a new E-bond system for Smith County
- Assisted in training for jail personnel and bondsmen for new E-bond system
- Set up and monitor the E-bond system for the bonding company agents and employees
- Processed 6,020 E-bonds
- Increased Bond Input accuracy rate to 92%
- Assisted in the success of Collections State Wide Warrant Round Up in Smith County – collected over \$80,000 in fines, fees and court cost.

Goals & Objectives for FY14:

- Improve E-Bond System Accuracy
- Improve Bond Error Detection Rate
- Continue being a liaison between Bondsmen, IT Department and Jail Staff
- Assist Collection Office in handling inquiries, phone calls and walk-ins of court ordered payments

Workload Measures	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
Number of Bonds Processed	12,525	10,678	10,714	10,553	9,825
Number of Bonds Disposed	9,687	11,110	34,336	22,168	25,242
Revenue Generated from Bond Fees	\$26,746	\$37,017	\$22,198	18,512	\$11,739
Number of Payment Plans Entered			496	1,343	1,672

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$108,647	\$108,300	\$113,046	\$116,470
<i>Fringe Benefits</i>	35,547	34,224	38,380	41,445
<i>Operating Expenses</i>	3,108	3,798	4,480	4,480
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$145,302	\$146,322	\$155,906	\$162,395
Staffing	3	3	3	3

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PUBLIC SAFETY & CORRECTIONS

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FIRE MARSHAL/OFFICE OF EMERGENCY MANAGEMENT



Appointed Official: Jim Seaton

Accomplishments for FY13:

- Revised and improved the FEMA Hazard Mitigation Action Plan for Smith County.
- Worked on updating the Smith County Fire Marshal / Emergency Management web page to incorporate fire prevention and emergency management protective action information and inspection requirements.
- Reviewed, updated and re-certified the Emergency management Plan and Annexes to the Advanced level of preparedness to provide for Mitigation, Preparedness, Response & Recovery actions during times of disasters.
- Conducted and coordinated a hazardous materials Table Top drill and a Full Scale tornado exercise with emergency 1st responder agencies.
- Procured and distributed fire prevention and safety literature to 9,000 school children in grades pre-K through 5th grades.
- Produced and coordinated a fire prevention poster contest for all public and private County school children for grades pre-K through 12th grades.
- Hosted and coordinated the 36th Annual Tyler/Smith Fire Protection Conference which provided 160 firefighters with 1,401 hours continuing education training.
- Entered Fire Report Information into the CAD system, generated and compiled the monthly data on fire loss statistics for loss prevention analysis.
- Presented an Emergency Management overview at the new elected official workshop.
- Completed meetings with the Fire Chiefs and the ESD2 Director to coordinate efforts in planning for the future of the fire service
- Worked eight severe weather events and prepared to activate the EOC if necessary.
- Coordinated the quarterly meetings of the Smith County Firefighters Association.

- Prepared, completed, and submitted to GDEM in Austin the quarterly and the bi-annual EMPG progress report for Smith County Emergency Management.
- Completed the required 5 year update to Basic Plan; Annex D – Radiological; Annex E- Evacuation; Annex G – Law Enforcement; Annex F- Firefighting; Annex I – Public Information; Annex – J, Resource Management; Annex L – Utilities; Annex M – Resource Management; Annex N – Direction & Control; Annex R- Rescue; Annex – T Donations Management and submitted them to the Governor’s Division on Emergency Management in Austin for approval.
- Monitored the daily KBDI drought index and analyzed the response to wild land fire calls for service in relation to the KBDI.
- Obtained and distributed Burn Ban flags from the Forest Service, procured and distributed ‘Burn Ban In Effect’ yard signs to the Volunteer Fire Departments.
- Participated in meetings with the American Red Cross, 211, City of Tyler Fire Department, other Emergency Management and Volunteer Organizations Active in Disasters (VOAD) to coordinate response activities
- Staff maintained participation in: Smith County Peace Officers assn., Tyler/Smith County Fire Protection conference, State of Texas Emergency Management conference, East Texas Arson Investigators Assn., L.E.P.C., Health district Emergency Planning committee. 911 communications, Interoperability Advisory Council, ETCOG Homeland Security Advisory Committee, N.F.P.A., Emergency Food & Shelter Board, Emergency Services Districts 1&2, and the International Arson Investigators Association.
- Coordinated certified personnel to obtain the Texas Commission on Fire Protection and the Texas Commission on Law Enforcement Officers Standards and Education required CE training hours for each discipline.
- Coordinated EMPG personnel to obtain Emergency Management required CE training hours.

Goals & Objectives for FY14:

- Complete and Launch the revised Smith County Fire Marshal / Emergency Management web page to provide fire prevention and emergency management protective actions information and inspection.
- Maintain the Emergency Management Basic plan and the Annexes to the Advanced level of preparedness to provide for Mitigation, Preparedness, Response, & Recovery actions during times of disasters.
- Coordinate and Conduct a Table Top and a Functional Cyber Terrorism Homeland Security exercise.
- Align and coordinate fire safety inspections according to districts to improve efficiency.
Coordinate, provide for, and participate in emergency management, fire and law enforcement education programs

Fire Marshal – Office of Emergency Management – Cont'd

Program Statistics:	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Proj.
Incident Investigations	490	470	790	424	445
Felony Offenses	25	28	30	15	23
Cleared by Exception	2	3	7	2	3
Misdemeanor Offenses	34	16	190	30	90
Filed in Justice Court	2	5	130	6	44
Warned (verbal/written)	28	10	54	24	46
County Building Inspections	0	2	5	2	7
Non County Owned Structure Inspections	202	243	252	241	260
Evacuation & Tornado Planning Inspections	2	2	5	2	5
VFD Calls for Service	5,835	5,994	6,893	6,887	6,890
Civilian Injured/killed	6	0	0	1/7	2/4
Firefighter Injured/killed	0	0	1	10/0	5/0

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$194,775	\$197,516	\$214,790	\$257,744
<i>Fringe Benefits</i>	55,904	54,667	64,088	84,023
<i>Operating Expenses</i>	53,269	223,044	70,982	55,062
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$303,947	\$475,226	\$349,860	\$396,829
Staffing	4	4	4	5

CONSTABLE – PCT. #1

It is our mission, in a coordinated effort with the community, to protect all life and property, using all resources available to understand and provide for the service needs of the community. To serve the justice court system process with the precinct, and shall perform all services including the service of civil or criminal processes, citations, notices, warrants, subpoenas, or writs from the Justice, County, District, Family, and Federal Courts, and to improve the quality of life by building capacities to maintain order, resolve problems and enforce the law in a manner consistent with community engagement to address the cause of crime & community issues.

Elected Official: Henry Jackson

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$155,576	\$169,357	\$186,734	\$186,849
<i>Fringe Benefits</i>	41,871	44,143	59,669	63,650
<i>Operating Expenses</i>	31,478	34,215	30,002	40,252
<i>Capital Outlay</i>	-0-	-0-	-0-	28,500
Departmental Total	\$228,925	\$273,151	\$276,405	\$319,251
Staffing	3	3	4	4

CONSTABLE – PCT. #2

Purpose: To protect life and property.

Mission: To provide law enforcement and civil process services in the quickest and most effective manner with maximum results.

Foremost in our minds is the desire to prevent crime from ever occurring, and citizens from becoming victims. To achieve this ambition, we shall explore every concept, seek out the latest technology, train a professional force, and promote and understanding between members of this department and the community. In doing so, we shall utilize effectively and efficiently any and all resources allocated to us by the county and shall report our progress toward achieving our goal accurately and honestly.

Elected Official: Andy Dunklin

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$147,167	\$150,597	\$152,795	\$158,145
<i>Fringe Benefits</i>	41,954	42,484	46,592	50,904
<i>Operating Expenses</i>	32,761	33,145	39,410	37,750
<i>Capital Outlay</i>	-0-	-0-	-0-	2,700
Departmental Total	\$221,882	\$226,226	\$264,797	\$249,499
Staffing	3	3	3	3

CONSTABLE – PCT. #3

Serving and protecting the citizens of Precinct #3 by providing professional law enforcement, traffic safety patrols and executing all court orders received by my office in a timely manner. Provide a bailiff for Justice of the Peace court and account for all fees taken by my office.

Elected Official: Jimmie Blackmon

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$109,711	\$101,373	\$106,776	\$121,017
<i>Fringe Benefits</i>	29,274	27,860	31,546	36,373
<i>Operating Expenses</i>	34,598	38,837	30,757	42,257
<i>Capital Outlay</i>	-0-	1,378	-0-	27,000
Departmental Total	\$173,583	\$169,448	\$169,079	\$226,647
Staffing	2	2	2	2

CONSTABLE – PCT. #4

Mission: To serve the people of Precinct 4 in all aspects of law enforcement when called upon to do so. The functions of this office are not only serving civil papers, warrants, and working criminal cases, but to also be involved with the public in many ways, such as educational programs and the many other duties of being a certified peace officer.

Elected Official: John Smith

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$153,292	\$151,438	\$151,664	\$171,747
<i>Fringe Benefits</i>	47,425	47,777	53,942	60,982
<i>Operating Expenses</i>	28,361	37,526	34,443	55,494
<i>Capital Outlay</i>	-0-	25,648	-0-	32,000
Departmental Total	\$229,077	\$262,389	\$240,049	\$320,223
Staffing	4	4	4	4

CONSTABLE – PCT. #5

To serve all civil processes issued out of Precinct 5 Justice of the Peace Court and those sent from other jurisdictions and to attempt to serve warrants from other jurisdictions. To attempt to stem the flow of illegal drugs to the citizens of Smith County and surrounding counties by utilizing our deputies and drug dog in our ongoing anti-drug program.

Elected Official: Kenneth Bibby

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$258,828	\$259,161	\$242,898	\$250,785
<i>Fringe Benefits</i>	77,097	77,926	83,421	90,218
<i>Operating Expenses</i>	28,315	31,303	38,942	39,997
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$364,240	\$368,290	\$365,261	\$381,000
Staffing	5	5	5	5

WARRANTS DIVISION - COURTS

This department was established to serve warrants that are issued primarily from the three County Courts at Law in Smith County.

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$94,558	\$99,204	\$120,568	\$104,058
<i>Fringe Benefits</i>	28,467	27,831	34,103	33,588
<i>Operating Expenses</i>	8,238	7,930	11,600	14,200
<i>Capital Outlay</i>	-0-	-0-	-0-	25,500
Departmental Total	\$131,263	\$134,965	\$166,271	\$177,346
Staffing	2	2	2	2

Program Statistics	FY09	FY10	FY11	FY12	FY13
Number of Warrants Served	3,249	2,397	1,560	1,602	1,371
Restitution Collected	\$180,377.33	\$157,741.80	\$97,856.65	\$89,458.03	\$40,749.29
District Attorney Fees Collected	\$24,403.49	\$20,403.86	\$14,379.00	\$13,980.00	\$5,845.00
Capias Profines	\$16,550.69	\$31,168.92	\$15,472.37	\$12,010.00	\$59,900.82
Fines & Court Costs Collected	\$211,689.00	\$167,307.80	\$117,695.85	\$102,340.00	\$66,277.00
Probation Fees Collected	\$142,563.91	\$122,138.57	\$120,861.17	\$130,463.00	\$60,539.83

ENVIRONMENTAL CRIMES UNIT

This department began in 2003 as the Litter Abatement program under a participation grant sponsored by the East Texas Council of Governments. The grant funding ended in August, 2006, at which time the county assumed the responsibility for the program. Since the inception, the program has expanded to include other environmental crimes such as nuisance abatement.

Activity	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
Total Calls Cleared	866	950	1,063	946	1,151	1,139
Illegal Dumping Calls	713	553	410	390	430	446
Junk Vehicles Removed	209	121	171	148	78	60
Public Nuisances	276	276	452	503	577	545
Illegal Dump Sites Cleaned	313	512	410	383	430	412
Arrests	7	6	13	21	8	11
Assisted other agencies					58	88

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$86,483	\$90,726	\$98,408	\$99,137
<i>Fringe Benefits</i>	25,669	26,592	30,348	32,570
<i>Operating Expenses</i>	19,737	20,214	25,934	25,100
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$131,889	\$137,532	\$154,690	\$156,807
Staffing	2	2	2	2

SHERIFF

Mission: To maintain social order and provide professional law enforcement services to citizens of the community within prescribed ethical, budgetary and constitutional constraints. This office strives to enforce the law in a fair and impartial manner, recognizing the need for justice and consistent appearance of justice. We recognize that no law enforcement agency can operate at the maximum potential without supportive input from the citizens it serves. This office actively solicits and encourages the cooperation of all citizens to reduce and limit the opportunities for crime and to assist in bringing to justice those that break the law.

Elected Official: Larry Smith



Goal	County Business Plan Service Point Application	Progress/Result
Investigate grant opportunities for mobile data communication enhancements for multi-jurisdictional sharing of information	Accountability, Technology, Customer Service, Services/Processes, Intergovernmental Networking	Gathering feasibility information and completed grant application. Currently working with computer aided dispatch software vendor on compatibility issues.
Provide laptop computers with air cards for mobile communication	Technology, Customer Service, Services/Processes	Laptops are installed in patrol cars with air cards and accessories for remote access to county database. Minor issues are being resolved for project completion.
Determine feasibility of 3 rd party animal control shelter management	Accountability, Customer Service, Services/Processes, Contract Service Management, Intergovernmental Networking	Feasibility study is complete and determined outsourcing is not cost efficient. FY09 budget request included adding part time shelter help as a result of feasibility study to operate as effectively and efficiently as possible.
Develop a community volunteer program	Customer Service, Long Range Resource Allocation, Intergovernmental Networking	Volunteer coordinator position job description has been formulated and a handbook has been created. The position will be filled without hiring additional personnel.
Streamline application and interview process	Accountability, Contract Services Management, Intergovernmental Networking	A "10 step" hiring approach has been formulated and implemented to speed the processing time of applicants. Results to date have reduced the hiring process time from 65 days to 30 days.
Streamline penitentiary package processing	Accountability, Services/Processes, Intergovernmental Networking	Restructured duties of Administrative Sergeant to develop and oversee "pen pack" procedures. Results to date have reduced the inmate holding period from 30 days to 10 days.
Redefine inmate property policies and procedures	Accountability, Technology, Services/Processes	Developed new policy and procedures for the retention of inmate property. Implementation of the new policy has resulted in a 25% reduction in unnecessary and unclaimed property to date.
Research and redefine more efficient	Accountability, Technology,	Assisting Information Technology with the set

Goal	County Business Plan Service Point Application	Progress/Result
magistrate warning procedures to reduce jail population	Services/Processes, Intergovernmental Networking	up procedures for video magistration to be performed between the Justice of the Peace offices and the jail.
Implement electronic booking procedures for arresting officers	Accountability, Technology, Services/Processes, Intergovernmental Networking	Working with third party software provider to secure unauthorized access to the county database that will allow arresting officers from all agencies to directly enter arrest data electronically for efficiency and accuracy.

Program Statistics:	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
Civil Process Served	2,163	1,932	3,530	2,483	1,883	
Active CID Cases	5,651	5,366	5,008	4,978	5,879	
Calls for Service	29,987	31,246	16,589	45,998	30,601	
Citations & Warnings Issued	1,692	2,399	2,166	1,426	1,878	

Sheriff - Dispatch Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$683,038	\$665,820	\$936,080	\$910,436
<i>Fringe Benefits</i>	257,548	261,713	330,766	349,236
<i>Operating Expenses</i>	728,637	801,412	718,709	1,010,629
<i>Capital Outlay</i>	-0-	-0-	81,800	-0-
Departmental Total	\$1,669,223	\$1,728,945	\$2,067,355	\$2,270,301
Staffing	28	28	28	28

Sheriff Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$4,839,088	\$4,773,038	\$5,023,072	\$4,985,571
<i>Fringe Benefits</i>	1,429,101	1,431,213	1,619,968	1,700,898
<i>Operating Expenses</i>	942,112	1,065,996	1,123,275	1,156,776
<i>Capital Outlay</i>	16,000	-0-	31,080	-0-
Departmental Total	\$7,226,302	\$7,270,247	\$7,797,396	\$7,843,245
Staffing	110	110	110	107

JAIL OPERATIONS

Currently Smith County has contracted with other Texas counties to house inmates that exceed the county's capacity to stay in compliance with the Texas Commission on Jail Standards.

Smith County Jail Facilities:

Central Jail – 276 Beds – Opened in 1986
 Low/Medium Risk – 432 Beds – Constructed in 1989 & 1994
 Courthouse – 5th Floor - 47 Beds
Total Capacity – 755 Beds



Elected Official: Sheriff Larry Smith

Program Statistics:	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
Book-ins	12,282	13,739	13,195	13,297	13,599	12,112	7,793	

Jail Operations Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$7,070,374	\$7,145,721	\$7,628,871	\$8,075,432
<i>Fringe Benefits</i>	2,431,049	2,473,487	2,808,219	3,139,383
<i>Operating Expenses</i>	5,089,494	4,261,382	4,703,469	4,985,752
<i>Capital Outlay</i>	-0-	-0-	-0-	34,000
Departmental Total	\$14,590,917	\$13,880,590	\$15,140,559	\$16,234,567
Staffing	215	215	215	226

COMMUNITY SUPERVISION & CORRECTIONS

Smith County has certain financial responsibilities as described in the Government Code, Chapter 76.008 pertaining to support for the Community Supervision and Corrections Department. At a minimum, the county is required to provide physical facilities, equipment, and utilities for the department. The following appropriations relate to those requirements, as well as the third year funding appropriation for the Alternative Incarceration Center described in greater detail on page 2 of this document.

Alternative Incarceration Center – Measures of Effectiveness

Program Statistics	FY09	FY10	FY11	FY12	FY13
New Participants Enrolled in Program	507	468	390	305	278
Participants Discharged from Program	209	192	185	143	122
Total Participants at Year End	298	276	205	162	156
Jail Days Saved through Program	79,483	91,954	79,650	63,188	57,001
Amount Saved by County from Jail Days not used	\$3,417,769	\$3,954,022	\$3,424,950	\$2,717,084	\$2,451,043
Total Collections from Participants – Child Support	\$473,028	\$610,787	\$657,026	\$524,395	\$521,804
Total Collections from Participants – Court Costs/Fines/Fees	\$50,312	\$42,538	\$32,266	\$24,795	\$13,700

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Operating Expenses</i>	\$966,049	\$949,734	\$915,570	\$827,087
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$966,049	\$949,734	\$915,570	\$827,087

JUVENILE BOARD

The Juvenile Board serves as the governing body in the supervision and budgetary control of the juvenile department. The board members are determined by state law and are not subject to the authority of the Commissioners Court. The following pages more fully describe the board and the services provided by the juvenile department.

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$99,188	\$103,501	\$106,000	\$106,000
<i>Fringe Benefits</i>	16,873	17,097	18,214	20,473
Departmental Total	\$116,062	\$120,598	\$124,214	\$126,473
Transfer to Juvenile Fund	\$4,100,000	\$4,100,000	\$4,100,000	\$4,100,000



The Smith County Juvenile Services, with participation and involvement of the community, *protects and serves* both juvenile offenders and the community:

- By screening, investigating, supervising, counseling, and referring for services all juveniles involved in law violations for services.
- By providing detention that is safe, secure, and nurturing for juveniles who must remain in custody.
- By providing education services to incarcerated and expelled students from Smith County public schools.

Mission Statement: To instill respect, discipline, achievement, and responsibility in the youth of our community ensuring citizen safety and security.

The Smith County Juvenile Services, guided by its statement of purpose, strives to produce the following valuable final product: *A Law-Abiding Citizen*

Smith County Juvenile Services serves juveniles between the ages of 10 and 17 who have violated the law. Juveniles become involved with the probation department through referrals from law enforcement agencies and school officials. Not only does the department serve these juveniles, it also serves their families, their victims, and the community.

Director: Ross Worley

HISTORY

The concept of the Tyler-Smith County Juvenile Attention Center was born in November 1975, in a meeting of concerned citizens called "The Smith County Child Advocacy Committee". The Committee, formed by the Junior League of Tyler, provided the impetus for what was to open in June of 1981, as the Tyler-Smith County Juvenile Attention Center.

In January of 1977, a grant was received from the Criminal Justice Department in order to conduct a feasibility study. The study indicated a need to remove children from adult jails. The findings of the study were presented to the County Commissioners and the City Council in September 1977. This meeting resulted in an agreement between the County and the City to share funding and operational costs of a juvenile detention facility.

In July 1978, a group of Judges, Juvenile Attention Center Board members and Tyler Independent School District personnel toured a detention facility in West Texas. Following that tour, Tyler Independent School District agreed to participate in the endeavor by providing education for detained juveniles.

In February, 1979, the Commissioners Court voted unanimously to apply for two grants in order to renovate and operate a juvenile detention and probation facility at the Roberts Junior High School. Meanwhile, the Juvenile Attention Center Board was vigorously raising money to assist in the renovation and operation of the new facility. Approximately \$500,000 was given by the community in order to detain juveniles in a facility other than the adult jail.

The Juvenile Attention Center operated at the original facility until October, 2003 when the department moved into a new facility constructed on Morningside Drive.



There are approximately 19,000 juveniles in Smith County. Each year approximately 1,000 juveniles are involved in the juvenile services system. Of the 1,000, approximately 400 end up in the detention facility with an average stay of two weeks.

The Juvenile Services Department has one of the lowest recidivism rates in the State of Texas at 24%. In other words, 76% of the juveniles successfully complete probation and do not return to the system. Following are of some of the services provided to help rehabilitate these juveniles.

COURT AND COMMUNITY SERVICE

The Court and Community Service Unit consist of 22 certified Juvenile Probation Officers, including the Director, Assistant Director, Probation Administrator, Probation Officer Supervisor, and 18 Field Probation Officers. Also, on staff, are an Intensive Resource Coordinator, Volunteer Coordinator, 4 Administrative Assistants, Executive Assistant, Case Aides, and a Curfew Checker.

The probation division is responsible for supervising juveniles on probation and referring the child and the family to agencies in the community in order to help meet their needs or enrolling them in intradepartmental programming. Probation Officers are responsible for conducting initial interviews with the child and their parents, and, if necessary, taking the child through the court process. The Probation Officer is an extension of the Juvenile Court and is responsible for completing social investigations, preparing reports, and testifying in Court. They are also responsible for supervising juveniles if on deferred status.

As a supervisor, the probation officer monitors the child's progress, or lack of progress, in an area such as the home, school, and place of employment. The supervision and monitoring is to enforce the conditions of probation and to assess the needs of the child. A confidential record is kept of all significant events regarding each case. The probation officers participate in a 24 hour on-call rotation to answer emergency calls from law enforcement, parents and children.

CORRECTIONAL SERVICES

The Correctional Services is located in a 70-bed facility offering a wide range of troubled juveniles. A full-time staff of Juvenile Detention Officers provides 24-hour care. The full time staff consists of a Facility Administrator, Detention Manager, 3 Detention Supervisors and 32 Detention Officers who work directly with residents.

The Detention Program provides temporary services for juveniles who are awaiting a court hearing and are unable to return home. The program is designed to aid the child in becoming more secure, learning disciplined habits, following rules, and better understanding socially acceptable behavior. This is accomplished through daily learning activities, chores, and guidelines that each person is expected to follow. Juveniles are monitored constantly and are provided daily feedback through a behavioral level system which determines what privileges they may earn each day. Educational, medical and psychological services are mandated for each juvenile detained. The average length of detention is approximately two weeks.

Other activities, afforded to the program include: academic studies provided by teachers, volunteer groups offering learning, recreational and religious activities, mentors, and staff implemented activities in physical fitness and life skills, along with chaplain services.

Juvenile Services – Cont'd

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$2,252,162	\$2,184,957	\$2,451,760	\$2,568,824
<i>Fringe Benefits</i>	705,636	689,261	829,478	896,225
<i>Operating Expenses</i>	864,389	834,741	899,454	910,012
<i>Capital Outlay</i>	-0-	3,577	107,000	80,000
Departmental Total	\$3,822,187	\$3,722,537	\$4,287,692	\$4,455,061
Staffing	78	78	78	78



INFRASTRUCTURE

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ROAD & BRIDGE DEPARTMENT



The primary mission of the Road & Bridge Department is the care and maintenance of the public right of ways as adopted pursuant to the statutory process set forth in state law. This includes, but is not limited to:

- Roadways, bridges, drainage structures, signs, and traffic control devices;
- The responsible use, care, and maintenance of County facilities, equipment, and supplies used to accomplish our mission;
- Respect for the rights of the public, the public trust, and our system of laws; and,
- The performance of our duties in a safe and responsible manner.

County transportation infrastructure statistics and operational services:

With 76 employees, the Road and Bridge Department maintains approximately:

- 1,178 miles of county roads (enough to stretch from the Courthouse to Las Vegas or from the Courthouse to Buffalo, New York)
- 8,600 acres of right of way
- 140 bridges
- 13,280 feet of culverts, (8,000 ft. driveway, 5,280 ft. cross culvert)
- 9 million feet of drainage channels
- 2,500 ft. of underground sewer
- Services and repairs county vehicles and equipment.

Road & Bridge Administrator: Doug Nicholson

The Smith County Road & Bridge Department consists of three divisions: Administration, Labor, and Equipment Division. The Administrative division maintains cost accounting records, payroll data, documents regarding subdivisions, easements, and right of way dedication, interlocal agreements, overhead costs, contracts, and any other expenses not directly attributable to the construction or maintenance of roads, bridges and drainage structures.

The Labor division accounts for the bulk of the departmental budget, largely through materials and supplies. Labor also accounts for the salaries and benefits of personnel directly involved in the maintenance and construction of roads, bridges, and drainage structures, as well as equipment replacement, and right of way acquisition.

The Equipment division accounts for the salaries and benefits for personnel directly involved in the maintenance of county equipment. Also included in this division are the costs for fuel, parts, and supplies for Road & Bridge vehicles and equipment.



Accomplishments for FY13:

- Collected G.P.S location of 1700 out of 5280 cross culverts.
- Rebuilt new Adult Probation building parking lot to save on cost to County.
- Started collecting Traffic counts on County roads.
- Built new concrete bridge on Cr 230.
- Completed Surface Treatment of 15.713 miles.

Goals & Objectives for FY14:

- Continue collecting GPS data identifying the location of the cross culverts in the county and enter findings into computer system, to track the cost and life of the culverts more efficiently.
- Continue County wide maintenance only program while moving back into reconstruction of county roads as budget allows.
- Continue serving as a voting member of the Tyler M.P.O.
- Continue serving as a member of the Urban Counties Standing Committee on Education.

Workload Measures	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
New driveway culvert installs and driveway culvert repairs	\$393,521	\$144,604	\$157,816	\$121,571
Road Patching	\$1,293,776	\$1,110,052	\$1,005	\$1,178,529
Right of Way Mowing	\$156,052	\$151,937	\$137,557	\$126,923
Field Work Orders Completed	4122	4078	3554	3930
Cost of Field Work Order Completions	\$760,733	\$3,213,895	\$3,162,095	\$3,775,622
Shop Work Orders Completed	3221	2960	2519	3179
Cost of Shop Work Orders Completed	\$760,733	\$535,376	\$533,272	\$586,240

Road & Bridge – Cont'd

Efficiency Measures	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
Road Reconstruction/Oil Dirt	\$854,344	n/a	\$0	\$26,129
Overlays	\$1,309,703	\$55,399	\$83,879	\$117,809
Contract Surface Treatment	\$953,127	\$413,169	\$427,740	\$450,000
Concrete Bridge Construction	\$199,305	\$143,101	\$0	\$123,035

Administrative Division Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$178,492	\$187,408	\$194,987	\$291,353
<i>Fringe Benefits</i>	49,596	51,859	57,759	85,671
<i>Operating Expenses</i>	119,811	126,417	187,327	142,627
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$347,899	\$365,683	\$440,073	\$519,540
Staffing	4	4	4	4

Labor Division Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$1,901,405	\$1,848,116	\$2,035,912	\$2,072,886
<i>Fringe Benefits</i>	725,311	708,550	814,640	866,445
<i>Operating Expenses</i>	2,191,895	2,254,839	2,422,526	2,908,230
<i>Capital Outlay</i>	1,190	-0-	20,000	275,000
Departmental Total	\$4,819,801	\$4,811,505	\$5,293,078	\$6,122,561
Staffing	61	61	61	61

Equipment Division Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$383,282	\$372,478	\$391,110	\$398,586
<i>Fringe Benefits</i>	125,652	123,280	139,636	149,528
<i>Operating Expenses</i>	715,077	670,614	794,277	854,000
<i>Capital Outlay</i>	-0-	6,983	48,634	40,000
Departmental Total	\$1,224,011	\$1,173,355	\$1,373,656	\$1,442,114
Staffing	11	11	11	11

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HEALTH & HUMAN SERVICES

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VETERAN SERVICES



Mission – A Smith County Veterans Service officer shall aid any county resident who served in the armed forces or nurses corps of the United States, and any orphan or dependent of the person, to prepare, submit, and present any claim against the United States or a state for benefits to which the person may be entitled under United States or state law. The officer shall defeat all unjust claims that come to the officer’s attention. (*Chapter 434, Subchapter B, Section 434.035 of the Texas Government Code*)

Director: *Marshal V. Joslin*

Department Responsibilities:

- Administratively assist all veterans and surviving spouses living in Smith County file for benefits
- Reach out to local organizations with information on current federal laws concerning benefits
- Provide veterans with an understanding of benefits for which they are entitled
- Assist facility bound veterans with benefits
- Assist veterans with claim processing
- Ensure quality assistance to all Smith County veterans and families of veterans

Accomplishments for FY13:

- Relocated to a new facility providing more pleasant environment and easier access for Veteran and veteran’s dependent clients.
- Coordinated with Lone Star Legal Aid, Texas Legal Services Center, and Texas Crime Victim Legal Assistance Network finding economical legal services for veterans in need of assistance.
- Attended Texas Veterans Commission/Veterans Affairs training, participated in local Veterans events, job fairs, speaker at Senior Symposium at Harvey Center, and participated in other community events to provide more services and improve quality of life for Veterans.
- Active participant representing Veteran’s voice at the Smith County Mental Health/Sequential Intercept Mapping conference.
- Assisted the U.S. Government Accountability Office (GAO) with study for access to medical care for American Indian/Alaska Native (AI/AN) veterans.

Goals & Objectives for FY14:

- Assist veterans with job searches, resume building, email, e-benefits and counseling in the Veteran’s Resource Center.
- Network with organizations to create access to opportunities for veteran’s.
- Improve customer satisfaction with all end users.

Workload Measures	FY2011	FY2012	FY2013
Client Office Visits	2,614	2,173	2,396
Assistance by Phone	Unknown	166*	2,538
Total Clients	2,543	2,339	4,934
Network with Organizations	Unknown	Unknown	44
Customer Satisfaction	Unknown	Unknown	100%

Efficiency Measures	FY2011	FY2012	FY2013
Clients Assisted	2,543	2,339	4,934
Customer Surveys w/100% Completely Satisfied	Unknown	Unknown	20/20

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	59,518	\$55,077	\$104,491	\$106,780
<i>Fringe Benefits</i>	19,825	20,312	37,110	39,798
<i>Operating Expenses</i>	6,465	6,611	10,540	20,520
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$85,808	\$82,000	\$152,141	\$167,098
Staffing	3	3	3	3

AGRICULTURE EXTENSION SERVICE

The Texas Cooperative Extension program is a part of the Texas A&M University System, cooperating with the U.S. Department of Agriculture and the Smith County Commissioners Court.

The department provides research based information in agriculture, horticulture, family and consumer sciences, 4-H and youth development and community resource development through educational programs. The Smith County Extension Program is administered by a staff of extension agents working with the Smith County Extension Program Council. The Council plans the overall program which is implemented through specific program area communities. Council and committee members are community volunteers interested in helping the people of Smith County.

Extension strives to keep pace with today's changing society by developing programs on current issues. The Smith County Extension staff has programs available to all groups with non-discriminating memberships covering many topics. The following are some of the major programs the staff offers:

- **Health & Fitness** – Programs addressing stress, wellness, dietary guidelines, food safety, fitness and food guide pyramid.
- **Limited Resource Farmers** – A program to increase profitability through diversification, competitive marketing and rural economic development.
- **Youth Development** – Positive, supervised programs and activities to improve youth self-esteem involving parents, volunteers and youth.
- **Farm & Ranch Profitability** – Management practices for livestock and forage producers to increase profitability.
- **Environmental Landscaping, Waste Management & Water Conservation** – Programs and practices for managing environmental resources.
- **Better Living for Texans** – Program designed for limited resource families to learn nutrition, wellness and food safety.

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$113,895	\$128,479	\$129,775	\$128,681
<i>Fringe Benefits</i>	24,039	25,456	33,641	36,255
<i>Operating Expenses</i>	24,808	22,506	27,017	29,017
<i>Capital Outlay</i>	-0-	1,575	2,000	2,000
Departmental Total	\$162,741	\$178,016	\$192,433	\$195,953
Staffing	6	6	6	6

INDIGENT HEALTH CARE TRUST

In 1999, the Smith County Commissioners Court dedicated a portion of the funds received from the State of Texas tobacco settlement to a fund set up specifically designed to meet the needs of growing health care issues in Smith County. Since the inception of the fund, any new monies received from the tobacco settlement are placed in this fund. Expenditures from this fund primarily consist of support services for the Indigent Health Care program and an allocation for pauper burial services.

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Operating Expenses</i>	\$37,984	\$287,985	\$37,985	\$44,985
Departmental Total	\$37,984	\$287,985	\$37,985	\$44,985



SPECIAL REVENUE FUNDS

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COURTHOUSE SECURITY

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Operating Expenses</i>	\$28,678	\$49,870	\$50,000	\$50,000
<i>Capital Outlay</i>	42,571	39,964	80,000	280,000
Departmental Total	\$71,249	\$89,834	\$130,000	\$330,000

COUNTY LAW LIBRARY

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$57,178	\$64,286	\$66,872	\$62,665
<i>Fringe Benefits</i>	20,386	15,407	17,355	17,814
<i>Operating Expenses</i>	61,916	63,907	97,050	87,318
<i>Capital Outlay</i>	322	2,022	3,350	3,000
Departmental Total	\$139,802	\$145,621	\$184,627	\$170,797
Staffing	2	1	1	1

JUSTICE COURT TECHNOLOGY FUND

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Operating Expenses</i>	\$43,949	\$63,611	\$5,000	-0-
<i>Capital Outlay</i>	-0-	-0-	41,200	60,000
Departmental Total	\$43,949	\$63,611	\$46,200	\$60,000

RECORDS MANAGEMENT – COUNTY CLERK

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$23,366	\$4,397	\$60,000	\$60,000
<i>Fringe Benefits</i>	3,360	612	8,928	9,984
<i>Operating Expenses</i>	159,811	261,011	880,000	880,000
<i>Capital Outlay</i>	48,795	-0-	500,000	500,000
Departmental Total	\$235,331	\$266,021	\$1,448,928	\$1,449,984

RECORDS MANAGEMENT – DISTRICT CLERK

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Operating Expenses</i>	-0-	-0-	-0-	-0-
<i>Capital Outlay</i>	7,638	-0-	10,000	10,000
Departmental Total	\$7,638	-0-	\$10,000	\$10,000

10% FORFEITURE INTEREST FUND

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Operating Expenses</i>	\$13,600	\$16,000	\$16,000	\$16,000
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$13,600	\$16,000	\$16,000	\$16,000

SEARCH & RESCUE

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Operating Expenses</i>	\$7,710	\$13,374	-0-	-0-
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$7,710	\$13,374	-0-	-0-

WORKFORCE INVESTMENT FUND

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	-0-	-0-	-0-	\$30,000
<i>Operating Expenses</i>	7,208	17,901	48,000	73,000
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$7,208	\$17,901	\$48,000	\$103,000

COMMUNITY POLICING

Community policing is a collaborative effort between the police and the community that identifies problems of crime and disorder and involves all elements of the community in the search for solutions to these problems. It is founded on close, mutually beneficial ties between the police and community leaders.

Effective community policing has a positive impact on reducing neighborhood crime, helping to reduce fear of crime and enhancing the quality of life in the community. It accomplishes these things by combining the efforts and resources of the police, local government, and community leaders.

The Smith County Community Policing Program was a pilot program for FY08 and is enforced by the Smith County Constable – Pct. #1.

Mission: In a coordinated effort with the resident community, it is our mission to protect all life and property, using all resources available to understand and provide for the service needs of the community. We will improve the quality of life by building capacities to maintain order, resolve problems and enforce the law in a manner consistent with shared resident community values.

Program Objectives:

- Reduction of crime and fear of crime
- Crime response
- Problem solving to reduce crime
- Early intervention
- Strengthen community involvement

Program Goals:

- Preventative patrol of approximately 16 hours per day
- Provide rapid response
- Provide written reports to apartment management
- Promote citizen responsibility and involvement
- Tow abandoned vehicles
- Enforce curfews

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Salaries</i>	\$81,144	\$76,933	\$49,068	-0-
<i>Fringe Benefits</i>	11,891	10,711	8,327	
<i>Operating Expenses</i>	10,001	11,745	7,485	
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$105,036	\$99,389	\$64,880	-0-



CAPITAL IMPROVEMENT
&
DEBT SERVICE FUNDS

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PERMANENT IMPROVEMENT

The Permanent Improvement fund is a capital improvement fund that consisted of remaining bond proceeds from the issuance of certificates of obligation in 2004. A detailed schedule of projects completed and proposed for the upcoming fiscal year from all capital improvement funds can be found on page 47.

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Capital Outlay</i>	\$67,326	-0-	-0-	-0-
Departmental Total	\$67,326	-0-	-0-	-0-

J A C MAINTENANCE FUND

The Juvenile Attention Center Maintenance & Equipment Fund was set up to provide for future replacement needs or major repairs to the newly constructed Juvenile Attention Center. Funds may be appropriated each year to help build a reserve in preparation of future facility or major equipment replacement needs.

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Capital Outlay</i>	\$-0-	\$ - 0-	-0-	\$205,000
Departmental Total	\$-0-	\$ - 0-	-0-	\$205,000

CAPITAL PROJECT FUND

The Capital Project Fund is used primarily to construct and maintain Smith County facilities and/or for the acquisition of major capital needs.

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Operating Expenses</i>	\$83,062	\$142,793	-0-	\$565,000
<i>Capital Outlay</i>	1,385,155	616,342	2,696,653	4,977,400
Departmental Total	\$1,468,216	\$759,135	\$2,696,653	\$5,542,400

JAIL EXPANSION PROJECT FUND

Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Operating Expenses</i>	\$682,544	\$23,414	\$5,000	-0-
<i>Capital Outlay</i>	190,000	4,964,429	24,995,000	4,500,000
Departmental Total	\$872,544	\$4,987,843	\$25,000,000	\$4,500,000

DEBT SERVICE FUNDS

Debt Service funds are used to service the annual debt requirements from the purchase of bonds. A complete schedule of debt maturity in listed on page 61.

Certificates of Obligation 2000 Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Bond Principal</i>	\$900,000	-0-	-0-	
<i>Interest</i>	\$87,750	-0-	-0-	
<i>Agency & Other Fees</i>	1,667	-0-	-0-	
Series Total	\$989,417	-0-	-0-	

Certificates of Obligation 2001 Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Bond Principal</i>	\$900,000	-0-	-0-	
<i>Interest</i>	38,250	-0-	-0-	
<i>Agency & Other Fees</i>	3,244	-0-	-0-	
Series Total	\$940,505	-0-	-0-	

Certificates of Obligation 2004 Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Bond Principal</i>	\$500,000	-0-	-0-	
<i>Interest</i>	90,800	-0-	-0-	
<i>Agency & Other Fees</i>	5,582	-0-	-0-	
Series Total	\$596,382	-0-	-0-	

General Obligation & Refunding – Series 2011 Expense Category	Actual FY11	Actual FY12	Revised FY13	Adopted FY14
<i>Bond Principal</i>	-0-	\$3,130,000	\$3,240,000	\$3,305,000
<i>Interest</i>	-0-	1,089,309	1,003,400	938,600
<i>Agency & Other Fees</i>	\$36,393	2,500	15,000	15,000
<i>Payment to Refunding Agent</i>	5,837,616	-0-	-0-	-0-
Series Total	\$5,874,009	\$4,221,809	\$4,258,400	\$4,258,600

COUNTY OFFICIALS

Elected Officials:

County Judge	Joel Baker	590-4625
Commissioner - Precinct #1	Jeff Warr	590-4601
Commissioner - Precinct #2	Cary Nix	590-4602
Commissioner - Precinct #3	Terry Phillips	590-4603
Commissioner - Precinct #4	JoAnn Hampton	590-4604
Constable - Precinct #1	Henry Jackson	590-2609
Constable - Precinct #2	Andy Dunklin	590-4840
Constable - Precinct #3	Jimmie Blackmon	842-2664
Constable - Precinct #4	John Smith	590-4879
Constable - Precinct #5	Kenneth Bibby	590-4900
County Court at Law	Judge Thomas A. Dunn	590-1650
County Court at Law #2	Judge Randall Rogers	590-1610
County Court at Law #3	Judge Floyd T. Getz	590-1690
County Clerk	Karen Phillips	590-4670
District Attorney	Matt Bingham	590-1720
District Clerk	Lois Rogers	590-1675
7 th District Court	Judge Kerry Russell	590-1640
114 th District Court	Judge Christy Kennedy	590-1620
241 st District Court	Judge Jack Skeen, Jr.	590-1630
321 st District Court	Judge Carole Clark	590-1600
Elections/Voter Registration	Karen Nelson	590-4774
Justice of the Peace - Pct. #1	Judge Quincy Beavers, Jr.	590-2601
Justice of the Peace - Pct. #2	Judge Gary Alfred	590-4830
Justice of the Peace - Pct. #3	Judge James Meredith	842-2661
Justice of the Peace - Pct. #4	Judge Mitch Shamburger	590-4870
Justice of the Peace - Pct. #5	Judge James Cowart	590-4890
Sheriff	Larry Smith	590-2660

Tax Assessor-Collector	Gary Barber	590-2920
Treasurer	Kelli White	590-4731

Appointed Officials/Department Heads:

Adult Probation	Gerald Hayden	590-2700
Agriculture Extension Service	Keith Hansen	590-2980
Information Technology	Don Bell	590-4650
County Auditor	Ann W. Wilson, CPA	590-4700
Fire Marshall	Jim Seaton	590-2655
Juvenile Services	Ross Worley	535-0850
Law Library	Kara Barrett	590-1750
Human Resources	Leonardo Brown	590-4645
Facilities Services	Steve Christian	590-4670
Pre-Trial Release	Arvilla Banks	590-2620
Purchasing	Karin DeVasto	590-4720
Records Service	Joseph Settanni	590-2960
Road & Bridge	Doug Nicholson	590-4800
Veterans Services	Marshall Joslin	590-2950

GLOSSARY

Accounting Procedures - All processes which discover, record, classify, and summarize financial information to produce financial reports and to provide internal control.

Accounting System - The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Accrual Basis - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Ad Valorem Tax - A tax levied on the assessed value of both real and personal property in proportion to the value of the property (also known as property tax).

Appropriation - A legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation - The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

Attrition - A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoff.

Balanced Budget - A plan of financial operation embodying estimated revenues and fund balances sufficient to cover estimated expenditures in a fiscal year.

Bond - A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified date. The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality.

Bond Rating - A rating that is received from Standard & Poor's and Moody's Investors Service, Inc., which indicates the financial and economic strengths of the County.

Bonded Indebtedness - The portion of a government's debt represented by outstanding bonds.

Budget - A plan of financial activity for a specified period of time indicating all planned revenues and expenses for the budget period.

Budget Amendment - A change in the level of funding that increases or decreases the total, or bottom line, of the budget.

Budgetary Basis - The basis of accounting used to estimate financing sources and uses in the budget. Generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Calendar - The schedule of key dates from which a government follows in the preparation and adoption of the budget.

Budgetary Control - The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Expenditure - Fixed assets with a value of \$5,000 or more and have a useful life of more than two years.

Capital Project - Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life.

Capital Project Fund – One or more funds specifically used to account for the acquisition and construction of major capital facilities, major capital improvements, and/or acquisition of major equipment.

Cash Basis - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Contingency – An appropriation of funds to cover unforeseen events that occur during the budget year.

Debt Service - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Debt Service Fund – The fund used to account for the principal and interest payments on bonded indebtedness.

Defeasance - A provision that voids a bond or loan when the borrower sets aside cash or bonds sufficient enough to service the borrower's debt.

Department - The organization unit which is functioning uniquely in its delivery of service.

Depreciation - The process of estimating and recording the expired useful life or diminution of service of a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or

the cost to reserve in order to replace the item at the end of its useful life.

Effective Tax Rate (ETR) - A calculated tax rate that would generate the same amount of revenue as in the preceding year.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Expenditure - The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expense - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fiduciary Funds – Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs.

Fiscal Policy - A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization.

Full-time Equivalent Position (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours. Per year. For example, a part-

time clerk working 20 hours per week would be equivalent to .50 of a full-time position.

Fund - A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance - The excess of the assets of a fund over its liabilities, reserves, and carryover.

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB 34 – The Governmental Accounting Standards Board (GASB) Statement #34 on the standards for basic financial statements and management’s discussion and analysis for state and local governments.

General Fund – The major operating fund that accounts for resources not required to be accounted for in other funds and provides for the general government or daily operations of the county.

General Obligation Bond - A bond backed by the full faith, credit and taxing power of the government

GFOA - Government Finance Officers Association is a professional association of state/provincial and local finance officers dedicated to sound management of governmental financial resources in the United States and Canada, and has served the public finance profession since 1906.

Goal - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governmental Fund – Funds general used to account for tax-supported activities.

Grants - A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending on the grantee.

Infrastructure - Public domain fixed assets such as roads, bridges, curbs and gutters and similar assets that are immovable and are of value to the governmental unit.

Interfund Transfers - The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Lease Purchase Agreements – Contractual agreements which are termed “leases” , but which in substance amount to purchase contracts, for equipment, machinery and some types of improvements.

Levy – To impose taxes, special assessments or services charges.

Line-item Budget - A budget prepared along departmental lines that focuses on what is to be bought.

Long-term Debt - Debt with a maturity of more than one year after the date of issuance.

Major Fund – A governmental or enterprise fund reported as a separate column in the financial statements. Major funds exists when revenues, expenditures, assets, or liabilities are at least 10% of corresponding

totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds for the same item.

Modified Accrual – Basis of accounting in which revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which is recognized when due.

Objective - Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Obligations - Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

OEM - Office of Emergency Management

Operating Budget – The annual budget and process that provides a financial plan for the operation of government and the provision of services for the year.

Operating Revenue - Funds that the county receives as income to pay for ongoing operations. Includes taxes, fees, and interest earnings. Operating revenues are used to pay for day-to-day services.

Operating Expenses - The cost of materials and equipment required for a department to function.

Output Indicators - A unit of work accomplished, without reference to the resources required to do the work. Output

indicators do not reflect the effectiveness or efficiency of the work performed.

Performance Indicators - Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure - Data collected to determine how effective or efficient a program is in achieving its objectives.

Policy – A course of action designed to set parameters for decision and actions.

Purchase Order - A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Reserve - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources - Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue - Sources of income financing the operations of government.

Road & Bridge Fund – A major operating fund primarily used for the repair and maintenance of the county's infrastructure.

Special Revenue Funds – Funds specifically required to account for revenues

and expenditures restricted for specific purposes.

Tax Rate - The amount of tax stated in terms of a unit of the tax base.

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unencumbered Balance - The amount of an appropriation that is neither expended nor

encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance - The portion of a fund balance that is not restricted for a specific purpose and is available for general appropriation.

User Fees - The payment of a fee for direct receipt of a public service by the party who benefits from the service.